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Jimmy Berry

*Independent Audit and Advisory Services Provider*

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re:

SEARS HOLDINGS CORPORATION, *et al.*,<sup>1</sup>

Debtors.

)  
)  
) Chapter 11

)  
) Case No. 18-23538 (RDD)

)  
) (Jointly Administered)  
)

**FOURTH MONTHLY FEE STATEMENT OF DELOITTE & TOUCHE LLP FOR  
COMPENSATION FOR SERVICES RENDERED AND REIMBURSEMENT OF  
EXPENSES AS INDEPENDENT AUDIT AND ADVISORY SERVICES PROVIDER TO  
THE DEBTORS FOR THE PERIOD  
FROM FEBRUARY 1, 2019 THROUGH FEBRUARY 28, 2019**

Name of Applicant:

Deloitte & Touche LLP

Authorized to Provide Services as:

Independent Audit and Advisory Services  
Provider to the Debtors

Date of Retention:

Effective *Nunc Pro Tunc* to October 15,  
2018 by Order entered January 22, 2019

Period for which Compensation and  
Reimbursement is Sought:

February 1, 2019 through February 28,  
2019

<sup>1</sup> The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are as follows: Sears Holdings Corporation (0798); Kmart Holding Corporation (3116); Kmart Operations LLC (6546); Sears Operations LLC (4331); Sears, Roebuck and Co. (0680); ServiceLive Inc. (6774); SHC Licensed Business LLC (3718); A&E Factory Service, LLC (6695); A&E Home Delivery, LLC (0205); A&E Lawn & Garden, LLC (5028); A&E Signature Service, LLC (0204); FBA Holdings Inc. (6537); Innovel Solutions, Inc. (7180); Kmart Corporation (9500); MaxServ, Inc. (7626); Private Brands, Ltd. (4022); Sears Development Co. (6028); Sears Holdings Management Corporation (2148); Sears Home & Business Franchises, Inc. (6742); Sears Home Improvement Products, Inc. (8591); Sears Insurance Services, L.L.C. (7182); Sears Procurement Services, Inc. (2859); Sears Protection Company (1250); Sears Protection Company (PR) Inc. (4861); Sears Roebuck Acceptance Corp. (0535); Sears, Roebuck de Puerto Rico, Inc. (3626); SYW Relay LLC (1870); Wally Labs LLC (None); SHC Promotions LLC (9626); Big Beaver of Florida Development, LLC (None); California Builder Appliances, Inc. (6327); Florida Builder Appliances, Inc. (9133); KBL Holding Inc. (1295); KLC, Inc. (0839); Kmart of Michigan, Inc. (1696); Kmart of Washington LLC (8898); Kmart Stores of Illinois LLC (8897); Kmart Stores of Texas LLC (8915); MyGofer LLC (5531); Sears Brands Business Unit Corporation (4658); Sears Holdings Publishing Company, LLC. (5554); Sears Protection Company (Florida), L.L.C. (4239); SHC Desert Springs, LLC (None); SOE, Inc. (9616); StarWest, LLC (5379); STI Merchandising, Inc. (0188); Troy Coolidge No. 13, LLC (None); BlueLight.com, Inc. (7034); Sears Brands, L.L.C. (4664); Sears Buying Services, Inc. (6533); Kmart.com LLC (9022); Sears Brands Management Corporation (5365); and SRe Holding Corporation (4816). The location of the Debtors' corporate headquarters is 3333 Beverly Road, Hoffman Estates, Illinois 60179.

Amount of Compensation Sought as Actual, Reasonable, and Necessary: \$ 159,580.00

80% of Fees Sought: \$ 127,664.00

Amount of Expense Reimbursement Sought: \$ 6,371.45

Total Amount of Fees and Expense Reimbursement Sought as Actual, Reasonable and Necessary (100%): \$ 165,951.45

20% Holdback Amount: \$ 31,916.00

**PRIOR FEE APPLICATIONS FILED**

<b>Date Filed</b>	<b>Period Covered</b>	<b>Requested Fees</b>	<b>Requested Expenses</b>	<b>Approved Fees</b>	<b>Approved Expenses</b>
03/15/19 Dkt. 2855	10/15/18 – 11/30/18	\$1,411,044.00	\$20,031.02	\$1,128,835.20	\$20,031.02
04/03/19 Dkt. 3025	12/01/18 – 12/31/18	\$580,935.00	\$11,451.92	N/A	N/A
04/15/19 Dkt.	01/01/19 – 01/31/19	\$173,211.50	\$9,300.27	N/A	N/A

**CUMULATIVE TIME SUMMARY BY PROFESSIONAL**  
For the Period from February 1, 2019 through February 28, 2019

***Advisory Services - ASC 606***

<b>Professional</b>	<b>Level</b>	<b>Rate</b>	<b>Hours</b>	<b>Fees</b>
Berry, Jim	Partner/Principal	\$925.00	1.3	\$1,202.50
Bradfield, Derek	Partner/Principal	\$925.00	0.4	\$370.00
Mallaro, Brian	Partner/Principal	\$925.00	0.2	\$185.00
Mallaro, Brian	Managing Director	\$925.00	0.6	\$555.00
Lauret, Kyle	Senior Manager	\$625.00	0.9	\$562.50
Fitzgerald, Connor	Senior Consultant	\$450.00	0.4	\$180.00
<b>Professional Subtotal:</b>			<b>3.8</b>	<b>\$3,055.00</b>

***Advisory Services - ASC 852***

<b>Professional</b>	<b>Level</b>	<b>Rate</b>	<b>Hours</b>	<b>Fees</b>
Bradfield, Derek	Partner/Principal	\$925.00	0.3	\$277.50
Lauret, Kyle	Senior Manager	\$625.00	0.3	\$187.50
Straub, Kelsey	Senior Consultant	\$450.00	4.0	\$1,800.00
<b>Professional Subtotal:</b>			<b>4.6</b>	<b>\$2,265.00</b>

***Advisory Services - SOC Reports***

<b>Professional</b>	<b>Level</b>	<b>Hours</b>	<b>Fees</b>
Weinert, Lesley	Partner/Principal	0.5	
Yauch, Glenn	Partner/Principal	0.4	
Berggren, Maureen	Managing Director	10.3	
Bihm, Christy	Managing Director	2.7	
Dixon, Teagan	Senior Manager	0.6	
Lauret, Kyle	Senior Manager	1.5	
Lonnemann, Malorie	Manager	14.2	
Vajhala, Phani Kiran	Manager	7.8	
Fitzgerald, Connor	Senior Consultant	0.3	
Riordan, Katy	Senior Consultant	8.1	
Smietanski, Meredith	Senior Consultant	40.8	
Straub, Kelsey	Senior Consultant	30.2	
Allen, Michael	Consultant	8.7	
Hunt, Elliott	Consultant	0.5	
Hoye, Jim	Consultant	36.3	
Mason, David	Consultant	23.9	
Nguyen, Donna	Consultant	16.8	
<b>Professional Subtotal:</b>			<b>\$50,000.00</b>

***Audit Services<sup>2</sup>***

<b>Professional</b>	<b>Level</b>	<b>Hours</b>	<b>Fees</b>
Berry, Jim	Partner/Principal	8.4	
Berrill, Liz	Partner/Principal	14.0	
Hurwitz, Scott	Partner/Principal	0.9	
Tzavelis, Elias	Partner/Principal	0.6	
Weinert McDonnell, Lesley	Partner/Principal	17.3	
Yauch, Glenn	Partner/Principal	1.9	
Berggren, Maureen	Managing Director	4.2	
Harrison, Tracy	Managing Director	0.5	
Hermanson, Tom	Managing Director	7.3	
Pinto, Sarah	Managing Director	0.7	
Balester, Jennifer	Senior Manager	0.7	
Dixon, Teagan (TJ)	Senior Manager	2.5	
Lauret, Kyle	Senior Manager	28.8	
Staiger, Jt	Senior Manager	13.3	
Williams, Adam	Senior Manager	0.3	
Beekman, Berna	Manager	12.3	
Berland, Taylor	Manager	1.6	
Chang, Stephen	Manager	5.9	
Lonnemann, Malorie	Manager	9.8	
Vajhala, Phani Kiran	Manager	31.4	
Babbar, Bhumika	Senior Consultant	9.3	
Fitzgerald, Connor	Senior Consultant	37.7	
McManus, Joseph	Senior Consultant	5.0	
Riordan, Katy	Senior Consultant	95.7	
Shah, Homil	Senior Consultant	0.5	
Smietanski, Meredith	Senior Consultant	58.7	
Straub, Kelsey	Senior Consultant	4.5	
Allen, Michael	Staff/Consultant	43.9	
Hoye, Jim	Staff/Consultant	4.5	
Jaiswal, Himanshu	Staff/Consultant	3.8	
Jha, Abhinav	Staff/Consultant	1.8	
Mason, David	Staff/Consultant	79.0	
Manjwani, Rashmi	Staff/Consultant	2.4	
Nguyen, Donna	Staff/Consultant	57.7	
Patni, Paridhi	Staff/Consultant	0.8	
<b>Professional Subtotal:</b>		<b>567.7</b>	<b>\$0.00</b>

<sup>2</sup> Deloitte & Touche performed services related to Base Audit Engagement during this monthly fee statement period; however, no billing installment is sought for this period.

***Out of Scope Audit Services***

<b>Professional</b>	<b>Level</b>	<b>Rate</b>	<b>Hours</b>	<b>Fees</b>
Berry, Jim	Partner/Principal	\$600.00	0.4	\$240.00
Drager, Christine	Managing Director	\$600.00	5.1	\$3,060.00
Klein, Sara	Partner/Principal	\$600.00	0.9	\$540.00
Rogers, Chris	Partner/Principal	\$600.00	2.2	\$1,320.00
Weinert McDonnell, Lesley	Partner/Principal	\$600.00	2.4	\$1,440.00
Weller, Curt	Partner/Principal	\$600.00	1.0	\$600.00
Anderson, Jenifer	Senior Manager	\$500.00	0.5	\$250.00
Balester, Jennifer	Senior Manager	\$500.00	0.3	\$150.00
Lauret, Kyle	Senior Manager	\$500.00	14.3	\$7,150.00
Schmitt, Derek	Senior Manager	\$500.00	1.8	\$900.00
Simpson, Lindsey	Senior Manager	\$500.00	3.4	\$1,700.00
Staiger, Jt	Senior Manager	\$500.00	12.3	\$6,150.00
Broker, Karla	Manager	\$400.00	2.5	\$1,000.00
Chang, Stephen	Manager	\$400.00	19.0	\$7,600.00
Hennelly, McKenna	Manager	\$400.00	1.1	\$440.00
Lonnemann, Malorie	Manager	\$400.00	9.2	\$3,680.00
Nanda, Priyanka	Manager	\$160.00	3.0	\$480.00
Fitzgerald, Connor	Senior Consultant	\$300.00	13.2	\$3,960.00
Hu, May	Senior Consultant	\$300.00	11.8	\$3,540.00
McManus, Joseph	Senior Consultant	\$300.00	15.8	\$4,740.00
Straub, Kelsey	Senior Consultant	\$300.00	75.3	\$22,590.00
Prettyman, Carmen	Senior Consultant	\$300.00	26.2	\$7,860.00
Jain, Yash R	Senior Consultant	\$120.00	0.5	\$60.00
Allen, Michael	Staff/Consultant	\$200.00	27.2	\$5,440.00
Chew, Tyng	Staff/Consultant	\$200.00	6.1	\$1,220.00
Nguyen, Donna	Staff/Consultant	\$200.00	9.8	\$1,960.00
Das, Arnab	Staff/Consultant	\$160.00	2.9	\$464.00
Pradhan, Smruti	Staff/Consultant	\$120.00	18.0	\$2,160.00
Donthisaram, Shravya	Staff/Consultant	\$80.00	28.1	\$2,248.00
Gangisetty, Sujana	Staff/Consultant	\$80.00	28.3	\$2,264.00
Gupta, Anshula	Staff/Consultant	\$80.00	3.2	\$256.00
Jha, Abhinav	Staff/Consultant	\$80.00	4.1	\$328.00
Vemu, Vijay	Staff/Consultant	\$80.00	10.0	\$800.00
<b>Professional Subtotal :</b>			<b>359.9</b>	<b>\$96,590.00</b>

***Preparation of Fee Applications***

<b>Professional</b>	<b>Level</b>	<b>Rate</b>	<b>Hours</b>	<b>Fees</b>
Abrom, Carisa	Senior Consultant	\$300.00	9.9	\$2,970.00
Gutierrez, Dalia	Staff/Consultant	\$200.00	23.5	\$4,700.00
<b>Professional Subtotal :</b>			<b>33.4</b>	<b>\$7,670.00</b>

<b>TOTAL HOURS AND FEES REQUESTED</b>	<b>1,173.0</b>	<b>\$159,580.00</b>
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**CUMULATIVE FEES BY CATEGORY SUMMARY**  
For the Period from February 1, 2019 through February 28, 2019

<b>Categories</b>	<b>Hours</b>	<b>Fees</b>
Advisory Services - ASC 606	3.8	\$3,055.00
Advisory Services - ASC 852	4.6	\$2,265.00
Advisory Services - SOC Reports	203.6	\$50,000.00
Audit Services	567.7	\$0.00
Out of Scope Audit Services	359.9	\$96,590.00
Preparation of Fee Applications	33.4	\$7,670.00
<b>Fee's Category Subtotal :</b>	<b>1,173.0</b>	<b>\$159,580.00</b>

**CUMULATIVE EXPENSES BY CATEGORY SUMMARY**  
For the Period from February 1, 2019 through February 28, 2019

<b>Expense Categories</b>	<b>Total Expenses for the Period</b>
Auto Tolls	\$67.25
Mileage	\$2,466.74
Airfare	\$417.71
Auto Parking	\$261.14
Auto Rental	\$443.43
Hotel	\$389.85
Meals	\$2,187.58
Office Supplies and Stationery	\$11.00
Transportation	\$126.75
<b>Expense Category Subtotal :</b>	<b>\$6,371.45</b>

## Sears Holdings Corporation

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - ASC 606</i>				
02/01/2019				
Berry, Jim	Review the new Sears protection agreement revenue contract to consider revenue recognition.	\$925.00	1.3	\$1,202.50
Chiriatti, Chris	Review the details of the new Sears protection agreement contract for the purposes of analyzing revenue recognition.	\$925.00	0.6	\$555.00
Lauret, Kyle	Conduct call with B. Mallaro (Deloitte) to discuss revenue recognition considerations for the new Sears protection agreement contract.	\$625.00	0.2	\$125.00
Mallaro, Brian	Conduct call with K. Lauret (Deloitte) to discuss revenue recognition considerations for the new Sears protection agreement contract.	\$925.00	0.2	\$185.00
02/02/2019				
Lauret, Kyle	Outline next steps instructions to C. Fitzgerald (Deloitte) to prepare management requested accounting advisory deliverable related to service contracts underwritten by a third party.	\$625.00	0.3	\$187.50
02/05/2019				
Bradfield, Derek	Meet with C. Fitzgerald, K. Lauret, and J. Berry (Deloitte) to discuss revenue recognition considerations under series vs. distinct guidance for the Sears protection agreement revenue contract.	\$925.00	0.4	\$370.00
Fitzgerald, Connor	Meet with K. Lauret and D. Bradfield (Deloitte) to discuss revenue recognition considerations under series vs. distinct guidance for the Sears protection agreement revenue contract.	\$450.00	0.4	\$180.00

## Sears Holdings Corporation

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
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*Advisory Services - ASC 606*

02/05/2019

Lauret, Kyle	Meet with C. Fitzgerald and D. Bradfield (Deloitte) to discuss revenue recognition considerations under series vs. distinct guidance for the Sears protection agreement revenue contract.	\$625.00	0.4	\$250.00
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Subtotal for Advisory Services - ASC 606:

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 3.8 \$3,055.00
*Advisory Services - ASC 852*

02/07/2019

Bradfield, Derek	Meet with K. Lauret and K. Straub (Deloitte) to discuss accounting guidance for troubled debt restructurings and embedded derivatives and the applicability to Sears.	\$925.00	0.3	\$277.50
Lauret, Kyle	Meet with D. Bradfield, K. Lauret and K. Straub (Deloitte) to discuss accounting guidance for troubled debt restructurings and embedded derivatives and the applicability to Sears.	\$625.00	0.3	\$187.50
Straub, Kelsey	Meet with D. Bradfield, K. Lauret (Deloitte) to discuss accounting guidance for troubled debt restructurings and embedded derivatives and the applicability to Sears.	\$450.00	0.3	\$135.00

02/09/2019

Straub, Kelsey	Address partner questions on guidance summary for accounting of derivatives.	\$450.00	1.2	\$540.00
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02/12/2019

Straub, Kelsey	Make edits to troubled debt restructuring guidance summary to deliver to J. Drosopoulos (Sears).	\$450.00	1.2	\$540.00
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## Sears Holdings Corporation

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - ASC 852</i>				
02/21/2019				
Straub, Kelsey	Compile final listing of guidance summary workpapers in order to electronically file workpapers in accordance with auditing standards.	\$450.00	1.3	\$585.00
Subtotal for Advisory Services - ASC 852:			4.6	\$2,265.00

*Advisory Services - SOC Reports*

02/01/2019				
Hoye, Jim	Discuss with D. Mason (Deloitte) regarding Service Organization Control Mapping.	\$0.00	0.7	\$0.00
Hoye, Jim	Identify additional support needed for interface control between the Sears Performance Reporting System (Application) and ALEX application.	\$0.00	0.2	\$0.00
Hoye, Jim	Discuss with M. Smietanski (Deloitte) regarding status of workpapers and Service Organization Control ("SOC") indexes.	\$0.00	0.3	\$0.00
Mason, David	Update Access Benchmark information provided by the SHC and update year end action items to completion of audit.	\$0.00	2.1	\$0.00
Mason, David	Update Information Security and Change Management workpapers for Service Organization Control report.	\$0.00	1.4	\$0.00
Mason, David	Discuss with J. Hoye (Deloitte) regarding Service Organization Control controls and assertions.	\$0.00	0.7	\$0.00
Mason, David	Update IT infrastructure workpaper based on partner comments and questions.	\$0.00	1.9	\$0.00
Smietanski, Meredith	Discuss with J. Hoye (Deloitte) regarding status of workpapers and Service Organization Control ("SOC") indexes.	\$0.00	0.3	\$0.00

## Sears Holdings Corporation

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
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*Advisory Services - SOC Reports*

02/02/2019

Lauret, Kyle	Review information used in controls testing procedures for revenue controls relevant to the Lands' End System and Organization Controls Report.	\$0.00	0.1	\$0.00
Lauret, Kyle	Review information used in controls testing procedures for revenue controls relevant to the Sears Hometown and Outlet System and Organization Controls Report.	\$0.00	0.1	\$0.00
Lauret, Kyle	Review operating effectiveness testing for one self-insurance controls relevant to the Sears Hometown and Outlet System and Organization Controls Report.	\$0.00	0.2	\$0.00

02/04/2019

Hoye, Jim	Update People Soft Change monitoring documentation for report purposes.	\$0.00	0.1	\$0.00
Hoye, Jim	Draft agenda for meeting with E. Gee (Sears) on the status of service organization control testing.	\$0.00	0.1	\$0.00
Hoye, Jim	Make additional edits to the invoice processing system (IPS) workpaper based on additional support.	\$0.00	0.4	\$0.00
Hoye, Jim	Analyze support received for testing over People Soft change monitoring.	\$0.00	1.0	\$0.00
Hoye, Jim	Update documentation of procedures performed to test Access Benchmark controls.	\$0.00	0.7	\$0.00
Hoye, Jim	Update documentation of procedures performed to test Admin Access Review controls.	\$0.00	0.2	\$0.00
Hoye, Jim	Perform additional review of Service Organization Control ("SOC") assertions.	\$0.00	1.3	\$0.00
Nguyen, Donna	Review prior year disbursement testing for Lands End service organization control.	\$0.00	0.9	\$0.00

## Sears Holdings Corporation

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - SOC Reports</i>				
02/04/2019				
Nguyen, Donna	Review prior year disbursement testing for Sears Hometown and Outlet service organization control.	\$0.00	1.1	\$0.00
Smietanski, Meredith	Update documentation of procedures performed to test controls over revenues.	\$0.00	2.2	\$0.00
Smietanski, Meredith	Update documentation of tools administrative review timing for Sears Hometown Outlet Control report.	\$0.00	3.8	\$0.00
Straub, Kelsey	Aggregate listing of service organization controls for Lands' End service organization control report.	\$0.00	1.1	\$0.00
Straub, Kelsey	Update the tracker of service organization controls for testing that has been completed.	\$0.00	1.1	\$0.00
02/05/2019				
Berggren, Maureen	Review polling point of sale activity control for service organization report.	\$0.00	0.2	\$0.00
Berggren, Maureen	Update documentation of polling point of sale activity control testing based upon previous review.	\$0.00	0.4	\$0.00
Berggren, Maureen	Review exceptions identified for Service Organization Control 1 report.	\$0.00	0.2	\$0.00
Berggren, Maureen	Review edits made to procedures performed that are summarized in the service organization control planning memo.	\$0.00	0.3	\$0.00
Berggren, Maureen	Review Service Organization Control 1 ("SOC 1") report after updates had been made to conclusions.	\$0.00	0.2	\$0.00
Berggren, Maureen	Review risk management control related to Sears Hometown Outlet service organization control report.	\$0.00	0.3	\$0.00
Berggren, Maureen	Perform review of the Sears Hometown Outlet Service Organization Control 1 ("SOC 1") report before quality submission.	\$0.00	0.4	\$0.00
Berggren, Maureen	Review edits made to General Ledger lock down control.	\$0.00	0.1	\$0.00

## Sears Holdings Corporation

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - SOC Reports</i>				
02/05/2019				
Nguyen, Donna	Update documentation of disbursement testing for Sears Hometown and Outlet service organization control specific to information provided by entity.	\$0.00	0.9	\$0.00
Nguyen, Donna	Review prior year disbursement testing for Lands End service organization control specific to information provided by entity.	\$0.00	1.1	\$0.00
Smietanski, Meredith	Assess sufficiency of procedures performed to test controls over revenue.	\$0.00	3.8	\$0.00
Smietanski, Meredith	Revise documentation of tools administrative review timing for the Sears Hometown Outlet Service Organization Control report.	\$0.00	2.2	\$0.00
02/06/2019				
Hoye, Jim	Perform Analysis of Application admin access review for applications that are in scope for Service Organization Control.	\$0.00	0.6	\$0.00
Hoye, Jim	Perform analysis regarding the Vendor Allowance Tracking System application for privileged access.	\$0.00	0.9	\$0.00
Hoye, Jim	Email E. Gee (Sears) regarding period end inquiry testing.	\$0.00	0.2	\$0.00
Hoye, Jim	Meet with D. Mason (Deloitte) to discuss the Application admin common control procedures.	\$0.00	0.5	\$0.00
Hoye, Jim	Update documentation of procedures performed to test the endeavor production lockdown system.	\$0.00	1.8	\$0.00
Lauret, Kyle	Review operating effectiveness testing of two self-insurance controls relevant to the Sears Hometown and Outlet System and Organization Controls Report.	\$0.00	0.3	\$0.00
Smietanski, Meredith	Review tools administrative review timing for Land's End service organization control report.	\$0.00	3.7	\$0.00

## Sears Holdings Corporation

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - SOC Reports</i>				
02/06/2019				
Smietanski, Meredith	Review workpapers in the Sears Hometown Outlet service organization control report for readiness of electronic filing in according with auditing standards.	\$0.00	3.6	\$0.00
02/07/2019				
Berggren, Maureen	Email J. Goodin (Sears) regarding Service Organization Control report timing.	\$0.00	0.2	\$0.00
Hoye, Jim	Perform analysis over the interface for the Sears Performance Reporting System application.	\$0.00	0.6	\$0.00
Hoye, Jim	Update documentation of the common control workpapers provisioning and access reviews.	\$0.00	0.2	\$0.00
Hoye, Jim	Update documentation on Endeavor advisory project.	\$0.00	0.2	\$0.00
Hoye, Jim	Conduct conference call with T. Williams (Sears) regarding Endeavor project and Outstanding period end inquiries.	\$0.00	0.3	\$0.00
Hoye, Jim	Meet with M. Smietanski (Deloitte) regarding status of Endeavor advisory project testing.	\$0.00	0.4	\$0.00
Hoye, Jim	Speak with D. Mason (Deloitte) regarding production lockdown endeavor and common control testing.	\$0.00	0.4	\$0.00
Smietanski, Meredith	Update documentation of tools administrative review timing for Land's End service organization control report.	\$0.00	0.4	\$0.00
Smietanski, Meredith	Update documentation of Sears Hometown Outlet report inquiry approaches.	\$0.00	0.4	\$0.00
Smietanski, Meredith	Meet with J. Hoye (Deloitte) regarding status of Endeavor advisory project testing.	\$0.00	0.4	\$0.00
Straub, Kelsey	Address partner questions on property tax rollforward control for Sears Hometown Outlet service organization control report.	\$0.00	1.7	\$0.00

## Sears Holdings Corporation

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - SOC Reports</i>				
02/08/2019				
Mason, David	Identify outstanding support necessary to finish testing Business Control workpapers.	\$0.00	0.9	\$0.00
Smietanski, Meredith	Revise documentation of tools administrative access review timing for the Land's End Service Organization Control report.	\$0.00	1.2	\$0.00
Smietanski, Meredith	Review advisory file for the Sears Hometown Outlet Service Organization Control report to identify which workpapers are still outstanding.	\$0.00	1.2	\$0.00
02/09/2019				
Nguyen, Donna	Update Service Organization Control for Sears Hometown and Outlet property tax payment testing.	\$0.00	1.3	\$0.00
Straub, Kelsey	Compile listing of complete workpapers for the Land's End service organization control report to distribute to the managers.	\$0.00	0.4	\$0.00
Straub, Kelsey	Compile listing of complete workpapers to send to Deloitte engagement management on the Sears Hometown service organization control report.	\$0.00	0.4	\$0.00
02/11/2019				
Berggren, Maureen	Review updates made to exception disposition for Lands End Service Organization Control ("SOC") 1.	\$0.00	0.2	\$0.00
Berggren, Maureen	Email J. Goodin (Sears) regarding Service Organization Control issuance.	\$0.00	0.2	\$0.00
Hoye, Jim	Update documentation for common control provisioning.	\$0.00	0.4	\$0.00
Hoye, Jim	Discuss with M. Smietanski (Deloitte) regarding outstanding items needed for IT control testing.	\$0.00	0.5	\$0.00
Hoye, Jim	Update tracker for finalized workpapers and outstanding items to assess estimated time to issuance.	\$0.00	0.4	\$0.00

## Sears Holdings Corporation

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - SOC Reports</i>				
02/11/2019				
Lonnemann, Malorie	Perform review of inventory controls that are specific to the Lands' End Service Organization Control Report.	\$0.00	3.6	\$0.00
Mason, David	Update Systems Overview and Assertions Document for IT and Business Controls concurrently.	\$0.00	0.9	\$0.00
Mason, David	Update Systems Overview and Assertions Document for partner questions.	\$0.00	0.9	\$0.00
Nguyen, Donna	Compare General Information Technology Control Server to prior year Service Organization Control Servers to identify which workpaper masters need to be obtained.	\$0.00	1.4	\$0.00
Nguyen, Donna	Compare General Information Technology Control Server to prior year Service Organization Control Servers to identify which workpapers are still outstanding.	\$0.00	1.4	\$0.00
Smietanski, Meredith	Address M. Berggren's (Deloitte) questions on the Lands' End Service Organization Control report in regards to qualifying the objective around backups.	\$0.00	2.4	\$0.00
Smietanski, Meredith	Address M. Berggren's (Deloitte) questions on the Sears Hometown and Outlet Service Organization Control report in regards to qualifying the objective around backups.	\$0.00	2.4	\$0.00
Vajhala, Phani Kiran	Review additional draft of the Lands' End Service Organization Control report.	\$0.00	0.8	\$0.00
02/12/2019				
Hoye, Jim	Meet with J. Goodin, D. Dulce, C. Ramirez (Sears) and M. Smietanski (Deloitte) regarding Contractors expiration testing.	\$0.00	0.4	\$0.00

## Sears Holdings Corporation

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - SOC Reports</i>				
02/12/2019				
Hoye, Jim	Meet with T. Williams, S. Ulhameed, L. Perry, K Thorat, D Tangen (Sears), P. Vajhala, and M. Smietanski ( Deloitte) regarding Contractor Expiration control testing.	\$0.00	0.2	\$0.00
Hoye, Jim	Update documentation of the Invoice Processing System application as part of control testing for the Service Organization Control report.	\$0.00	4.4	\$0.00
Hoye, Jim	Analyze File Overview document for updates needed.	\$0.00	0.1	\$0.00
Hoye, Jim	Meet with M. Smietanski (Deloitte) to discuss regarding Service Organization Control Assertion mapping documentation for purposes for report issuance.	\$0.00	0.9	\$0.00
Lauret, Kyle	Review updated internal control testing documentation of tax control relevant to the Sears Hometown and Outlet System and Organization Controls Report.	\$0.00	0.4	\$0.00
Lauret, Kyle	Research Deloitte firm policy guidance regarding required procedures and documentation surrounding risk associated with business process controls relevant to the Lands End System and Organization Controls Report.	\$0.00	0.2	\$0.00
Lauret, Kyle	Research Deloitte firm policy guidance regarding required procedures and documentation surrounding risk associated with business process controls relevant to the Sears Hometown and Outlet System and Organization Controls Report.	\$0.00	0.2	\$0.00
Nguyen, Donna	Review workpapers in General Information Technology Server to assess whether they are properly included.	\$0.00	2.8	\$0.00



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## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - SOC Reports</i>				
02/12/2019				
Nguyen, Donna	File workpapers in General Information Technology audit file to consider whether each one is in the relevant section.	\$0.00	2.8	\$0.00
Straub, Kelsey	Provide a summary of Lands' End control testing workpapers to Deloitte Advisory for issuance.	\$0.00	1.4	\$0.00
Straub, Kelsey	Update sample size documentation in the Lands' End service organization control reports.	\$0.00	0.7	\$0.00
Straub, Kelsey	Make updates to sample size documentation in the Sears Hometown and Outlet service organization control reports.	\$0.00	0.7	\$0.00
Straub, Kelsey	Provide a summary of Sears Hometown and Outlet control testing workpapers to Deloitte Advisory for issuance.	\$0.00	1.4	\$0.00
Vajhala, Phani Kiran	Review updates made to the Lands' End Service Organization Control report.	\$0.00	1.1	\$0.00
02/13/2019				
Berggren, Maureen	Meet with P. Vajhala (Deloitte) to discuss the Lands End control report structure.	\$0.00	0.2	\$0.00
Berggren, Maureen	Meet with P. Vajhala, (Deloitte) to discuss Sears Hometown Outlet report structure.	\$0.00	0.2	\$0.00
Hoye, Jim	Make updates to mapping of the Service Organization Control ("SOC") report.	\$0.00	0.7	\$0.00
Hoye, Jim	Discuss with M. Smietanski (Deloitte) regarding IT Environment Overview documentation and Assertions mapping.	\$0.00	0.5	\$0.00
Hoye, Jim	Meet with D. Mason and M. Smietanski (Deloitte) regarding Service Organization Control Mapping for business control as part of testing procedures.	\$0.00	0.7	\$0.00

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## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - SOC Reports</i>				
02/13/2019				
Lonnemann, Malorie	Review expenditure control specific to Kmart three way match required for the Service Organization Control Report.	\$0.00	2.1	\$0.00
Mason, David	Analyze Sears Hometown and Outlet Service Organization Control report for recent updates.	\$0.00	0.9	\$0.00
Mason, David	Analyze Lands' End Service Organization Control Report for updates applicable to the current year.	\$0.00	0.9	\$0.00
Mason, David	Meet with J. Hoyer and M. Smietanski (Deloitte) regarding Service Organization Control Mapping for business control as part of testing procedures.	\$0.00	0.7	\$0.00
Straub, Kelsey	Perform a reconciliation of the status of controls for the Sears Hometown and Outlet report between Deloitte advisory and Deloitte audit.	\$0.00	0.9	\$0.00
Straub, Kelsey	Communicate to M. Allen (Deloitte) about updates to make to the sample size calculations of the Sears Hometown and Outlet control report.	\$0.00	1.1	\$0.00
Straub, Kelsey	Perform a reconciliation of the status of controls for the Lands' End control report between Deloitte advisory workpaper tracker and Deloitte audit workpaper tracker.	\$0.00	0.9	\$0.00
Straub, Kelsey	Communicate to M. Allen (Deloitte) updates to make to the sample size calculations of the Land's End service organization control report.	\$0.00	1.1	\$0.00
Vajhala, Phani Kiran	Review Service Organization Control report for updates made to control language.	\$0.00	1.1	\$0.00
Vajhala, Phani Kiran	Meet with M. Berggren (Deloitte) to discuss the Lands End service organization control report structure.	\$0.00	0.2	\$0.00
Vajhala, Phani Kiran	Meet with M. Berggren (Deloitte) to discuss Sears Hometown Outlet service organization control report structure.	\$0.00	0.2	\$0.00

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## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - SOC Reports</i>				
02/14/2019				
Berggren, Maureen	Review the management representation letter for the Lands End control report.	\$0.00	0.3	\$0.00
Berggren, Maureen	Review the representation letter for Sears Hometown & Outlet Service Organization control report before submission to quality review.	\$0.00	0.3	\$0.00
Hoye, Jim	Review business control mapping documentation for service organization control reports.	\$0.00	0.3	\$0.00
Lonnemann, Malorie	Discuss with J. Goodin (Sears) about the potential need to include an inventory control over original costing in the Lands' End Service Organization Control Report.	\$0.00	0.7	\$0.00
Vajhala, Phani Kiran	Review Service Organization Control report and address questions from M. Berggren (Deloitte).	\$0.00	0.9	\$0.00
02/15/2019				
Allen, Michael	Review Service Organization control documentation for guidance being used for sample sizes for Lands End control report.	\$0.00	1.7	\$0.00
Allen, Michael	Meet with K. Straub (Deloitte) to discuss edits to be made to the Land's End control sample size documentation.	\$0.00	0.2	\$0.00
Allen, Michael	Meet with K. Straub (Deloitte) to discuss edits to made to the Sears Hometown control sample size documentation.	\$0.00	0.2	\$0.00
Allen, Michael	Review Service Organization Control documentation for guidance being used for sample sizes for Sears Hometown Outlet control report.	\$0.00	1.9	\$0.00
Hoye, Jim	Meet with D. Mason (Deloitte) to discuss the documentation of the IT Environment Overview document and compliance memos.	\$0.00	0.3	\$0.00

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## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - SOC Reports</i>				
02/15/2019				
Hoye, Jim	Obtain support from J. Goodin (Sears) for configurations for point of sale polling.	\$0.00	0.2	\$0.00
Hoye, Jim	Perform review of Service Organization Control assertions to send to M. Smietanski (Deloitte).	\$0.00	0.2	\$0.00
Hoye, Jim	Meet with K. Straub (Deloitte) to discuss Service Organization Controls Assertions and Control mapping.	\$0.00	0.6	\$0.00
Hoye, Jim	Discuss with D. Mason and M. Smietanski (Deloitte) regarding Contractors Terms support received.	\$0.00	0.2	\$0.00
Hoye, Jim	Update documentation of procedures performed to test Common Control Access Provisioning.	\$0.00	1.6	\$0.00
Mason, David	Compile Sears Hometown and Outlet Business Control Workpapers for the service organization control report as required by regulatory standards for electronic filings of workpapers.	\$0.00	0.3	\$0.00
Mason, David	Discuss with J. Hoye and M. Smietanski (Deloitte) regarding Contractors Terms support received.	\$0.00	0.2	\$0.00
Mason, David	Compile Land's End Business Control Workpapers for the service organization control report as required by regulatory standards for electronic filings of workpapers.	\$0.00	0.3	\$0.00
Mason, David	Meet with J. Hoye (Deloitte) to discuss the documentation of the IT Environment Overview compliance memos.	\$0.00	0.3	\$0.00
Straub, Kelsey	Meet with J. Hoye (Deloitte) to discuss Service Organization Controls Assertions and Control mapping.	\$0.00	0.6	\$0.00
Straub, Kelsey	Meet with M. Allen (Deloitte) to discuss edits to be made to the Land's End control sample size documentation.	\$0.00	0.2	\$0.00

## Sears Holdings Corporation

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - SOC Reports</i>				
02/15/2019				
Straub, Kelsey	Meet with M. Allen (Deloitte) to discuss edits to made to the Sears Hometown control sample size documentation.	\$0.00	0.2	\$0.00
02/16/2019				
Allen, Michael	Update Service Organization control documentation for sample sizes for Lands End service organization control report.	\$0.00	2.4	\$0.00
Allen, Michael	Update Service Organization Controls extent of testing documentation for sample sizes for Sears Hometown service organization control report.	\$0.00	2.3	\$0.00
Fitzgerald, Connor	Meet with M. Lonnemann (Deloitte) to discuss control documentation required for certain Lands' End Service Organization Control ("SOC") controls.	\$0.00	0.3	\$0.00
Lonnemann, Malorie	Meet with C. Fitzgerald (Deloitte) to discuss control documentation required for certain Lands' End Service Organization Control ("SOC") controls.	\$0.00	0.3	\$0.00
02/18/2019				
Berggren, Maureen	Meet with P. Vajhala (Deloitte) for discussion on finalizing Lands End service organization control report for quality review.	\$0.00	0.2	\$0.00
Berggren, Maureen	Conduct call with P. Vajhala and C. Bihm ( Deloitte) for discussion on Land's End control report quality review along with Management Representation Letter (MRLs) and disposition document.	\$0.00	0.3	\$0.00
Berggren, Maureen	Conduct call with P. Vajhala and C. Bihm (Deloitte) for discussion on Sears Hometown Outlet ("SHO") report quality review along with Management Representation Letter (MRLs) and disposition document.	\$0.00	0.3	\$0.00
Berggren, Maureen	Meet with P. Vajhala (Deloitte) for discussion on finalizing Sears Hometown report for quality review.	\$0.00	0.2	\$0.00

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## Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - SOC Reports</i>				
02/18/2019				
Bihm, Christy	Conduct call with P. Vajhala and M. Berggren (Deloitte) for discussion on Sears Hometown Outlet ("SHO") report quality review along with Management Representation Letter (MRLs) and disposition document.	\$0.00	0.3	\$0.00
Bihm, Christy	Conduct call with M. Berggren and P. Vajhala (Deloitte) for discussion on Land's End report quality review along with Management Representation Letter (MRLs) and disposition document.	\$0.00	0.3	\$0.00
Hoye, Jim	Discuss with D. Mason (Deloitte) regarding the IT Environment Overview.	\$0.00	0.2	\$0.00
Hoye, Jim	Update documentation for IT Environment Overview based on questions from M. Smietanski (Deloitte).	\$0.00	0.7	\$0.00
Hunt, Elliott	Review prior year Service Organization Control report for Land's End and run comparison analysis for this year.	\$0.00	0.5	\$0.00
Mason, David	Discuss with J. Hoye (Deloitte) regarding the IT Environment Overview.	\$0.00	0.2	\$0.00
Smietanski, Meredith	Review Service Organization Control ("SOC") assertion mapping.	\$0.00	2.3	\$0.00
Smietanski, Meredith	Review prior year filing for the Sears Hometown Outlet Service Organization Control report to identify what needs to be included in current year.	\$0.00	2.3	\$0.00
Straub, Kelsey	Reconcile the sales tax controls language from the control documentation to the draft Lands' End audit report.	\$0.00	1.2	\$0.00
Straub, Kelsey	Reconcile the property tax controls language from the control documentation to the draft Sears Hometown and Outlet audit report.	\$0.00	1.2	\$0.00

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## Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - SOC Reports</i>				
02/18/2019				
Vajhala, Phani Kiran	Conduct call with M. Berggren and C. Bihm (Deloitte) for discussion on Land's End report quality review along with Management Representation Letter (MRLs) and disposition document.	\$0.00	0.3	\$0.00
Vajhala, Phani Kiran	Conduct call with C. Bihm and M. Berggren ( Deloitte) for discussion on Sears Hometown Outlet ("SHO") report quality review along with Management Representation Letter (MRLs) and disposition document.	\$0.00	0.3	\$0.00
Vajhala, Phani Kiran	Meet with M. Berggren (Deloitte) for discussion on finalizing Lands End control report for quality review.	\$0.00	0.2	\$0.00
Vajhala, Phani Kiran	Meet with M. Berggren (Deloitte) for discussion on finalizing Sears Hometown control report for quality review.	\$0.00	0.2	\$0.00
02/19/2019				
Hoye, Jim	Meet with J. Goodin, J. Lindsay, V. Desai, S. Khobragade ( Sears), M. Smietanski and P. Vajhala (Deloitte) regarding point of sale Polling thresholds.	\$0.00	0.7	\$0.00
Hoye, Jim	Build Tracker for Finalized Service Organization Control Workpapers to send additional correspondence of outstanding workpapers.	\$0.00	0.3	\$0.00
Hoye, Jim	Review the Human Resources Management System Application.	\$0.00	0.4	\$0.00
Hoye, Jim	Address questions for IT Environment Overview Document.	\$0.00	0.6	\$0.00
Lonnemann, Malorie	Update procedures performed regarding operating effectiveness testing for self-insurance controls relevant to the Sears Hometown and Outlet System and Organization Controls Report.	\$0.00	1.2	\$0.00

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## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - SOC Reports</i>				
02/19/2019				
Mason, David	Prepare listing for the Service Organization Control ("SOC") Sears Hometown & Outlet electronic filing in accordance with auditing standards.	\$0.00	0.8	\$0.00
Mason, David	Prepare listing for the Service Organization Control ("SOC") Land's End electronic filing in accordance with auditing standards.	\$0.00	0.8	\$0.00
Smietanski, Meredith	Meet with J. Goodin, J. Lindsay, V. Desai, S. Khobragade (Sears), P. Vajhala and J. Hoyer (Deloitte) regarding point of sale Polling thresholds.	\$0.00	0.7	\$0.00
Straub, Kelsey	Make updates to the status of controls for the Land's End control report in order to assess a timeline to issuance.	\$0.00	0.2	\$0.00
Straub, Kelsey	Compile a list of outstanding SHC request items for the Sears Hometown and Outlet report in order to update engagement management.	\$0.00	0.9	\$0.00
Straub, Kelsey	Make updates to the status of controls for the Sears Hometown and Outlet report in order to assess a timeline to issuance.	\$0.00	0.2	\$0.00
Straub, Kelsey	Compile a list of outstanding SHC request items for the Land's End report in order to update engagement management.	\$0.00	0.9	\$0.00
Vajhala, Phani Kiran	Meet with J. Goodin, J. Lindsay, V. Desai, S. Khobragade (Sears), M. Smietanski and J. Hoyer (Deloitte) regarding point of sale Polling thresholds.	\$0.00	0.7	\$0.00
02/20/2019				
Berggren, Maureen	Review full working paper index for pre-signing check.	\$0.00	0.3	\$0.00
Berggren, Maureen	Perform review of work paper index of the Service Organization Control report.	\$0.00	0.3	\$0.00



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## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - SOC Reports</i>				
02/20/2019				
Hoye, Jim	Update Tracker for Finalized Service Organization Control Workpapers to send additional correspondence of outstanding workpapers.	\$0.00	0.3	\$0.00
Lonnemann, Malorie	Update procedures performed regarding design and implementation testing for self-insurance controls relevant to the Sears Hometown and Outlet Service Organization Controls Report.	\$0.00	0.7	\$0.00
Straub, Kelsey	Map the financial reporting control description and procedures from the draft Sears Hometown and Outlet audit report to the master control document.	\$0.00	1.4	\$0.00
Straub, Kelsey	Map the financial reporting control descriptions and procedures from the draft Land's End audit report to the master control document.	\$0.00	1.2	\$0.00
02/21/2019				
Berggren, Maureen	Review updates made to procedures in the Land's End summary memo.	\$0.00	0.4	\$0.00
Berggren, Maureen	Meet with P. Vajhala (Deloitte) for discussion on progress on Service Organization Control ("SOC") relevant workpapers and finalizing Sears Hometown Outlet reports.	\$0.00	0.1	\$0.00
Berggren, Maureen	Review updates made to procedures in the Sears Hometown & Outlet summary memo.	\$0.00	0.4	\$0.00
Bihm, Christy	Perform quality review of the Management Representation Letter for the Lands End Service Organization Control 1 report.	\$0.00	0.2	\$0.00
Bihm, Christy	Perform quality review of the Management Representation Letter for the Sears Hometown Outlet Service Organization Control 1 report.	\$0.00	0.2	\$0.00
Hoye, Jim	Update documentation for IT Assertions Mapping based on questions from M. Smietanski (Deloitte).	\$0.00	1.2	\$0.00

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## Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - SOC Reports</i>				
02/21/2019				
Hoye, Jim	Update documentation for subsequent event memo based on questions from M. Smietanski (Deloitte).	\$0.00	0.2	\$0.00
Lonnemann, Malorie	Update procedures performed regarding design and implementation testing for expenditure controls.	\$0.00	1.5	\$0.00
Mason, David	Identify workpapers not finished for the Sears Hometown and Outlet Business and IT Control workpapers in order to assess a timeline until issuance.	\$0.00	0.6	\$0.00
Mason, David	Update Sears Hometown and Outlet workpapers to align with Systems Overview and Assertions document.	\$0.00	0.8	\$0.00
Mason, David	Update Lands' End control report workpapers to align with Systems Overview and Assertions document.	\$0.00	0.8	\$0.00
Mason, David	Electronically file second round of Lands' End Business and IT Control workpapers.	\$0.00	0.6	\$0.00
Smietanski, Meredith	Review Service Organization Control ("SOC") assertions mapping.	\$0.00	3.2	\$0.00
Straub, Kelsey	Map the inventory control description and procedures from the draft Lands' End audit report to the master control document.	\$0.00	0.8	\$0.00
Straub, Kelsey	Map the inventory control description and procedures from the draft Sears Hometown and Outlet audit report to the master control document.	\$0.00	0.8	\$0.00
Vajhala, Phani Kiran	Meet with M. Berggren (Deloitte) for discussion on progress on Service Organization Control ("SOC") relevant workpapers and finalizing Sears Hometown Outlet reports.	\$0.00	0.1	\$0.00
02/22/2019				
Berggren, Maureen	Conduct call with L. McDonnell, M. Lonnemann, and P. Vajhala (Deloitte) to discuss progress on Service Organization Control ("SOC") relevant workpapers to finalize the reports.	\$0.00	0.5	\$0.00

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## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - SOC Reports</i>				
02/22/2019				
Bihm, Christy	Perform quality review of the disposition document for the Lands End Service Organization Control 1 report.	\$0.00	0.6	\$0.00
Bihm, Christy	Perform quality review of the disposition document for the Sears Hometown Outlet Service Organization Control 1 report.	\$0.00	1.1	\$0.00
Hoye, Jim	Update procedures performed for control testing in regards to the Sears Hometown Outlet Service Control Organization Report.	\$0.00	1.9	\$0.00
Hoye, Jim	Update procedures performed for control testing in regards to the Land's End Service Control Organization Report.	\$0.00	0.7	\$0.00
Hoye, Jim	Discuss with D. Mason (Deloitte) regarding Telluride for IT Environment Overview Document.	\$0.00	0.2	\$0.00
Hoye, Jim	Meet with M. Smietanski and J. Hoye (Deloitte) to finalize the Sears Hometown Outlet and Lands End Service Organization Control Files for electronic filing.	\$0.00	0.7	\$0.00
Lonnemann, Malorie	Conduct call with L. McDonnell, P. Vajhala, and M. Berggren (Deloitte) to discuss progress on Service Organization Control ("SOC") relevant workpapers to finalize the reports.	\$0.00	0.5	\$0.00
Lonnemann, Malorie	Update operating effectiveness testing for expenditure controls.	\$0.00	0.6	\$0.00
Mason, David	Update Sears Hometown and Outlet Business Control Supporting Workpaper for additional references.	\$0.00	2.1	\$0.00
Mason, David	Update Lands' End Business Control Supporting Workpapers for new references.	\$0.00	2.1	\$0.00

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## Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - SOC Reports</i>				
02/22/2019				
Mason, David	Meet with M. Smietanski and J. Hoyer (Deloitte) to finalize the Sears Hometown Outlet and Lands End Service Organization Control Files for electronic filing.	\$0.00	0.7	\$0.00
Mason, David	Discuss with J. Hoyer (Deloitte) regarding Telluride for IT Environment Overview Document.	\$0.00	0.2	\$0.00
Nguyen, Donna	Review prior year disbursement testing for Sears Hometown and Outlet service organization control specific to information provided by entity.	\$0.00	2.3	\$0.00
Riordan, Katy	Review Service Organization Controls for expenditures accounts payable matching control.	\$0.00	1.8	\$0.00
Riordan, Katy	Review Service Organization Control-specific expenditure control.	\$0.00	1.8	\$0.00
Smietanski, Meredith	Review Service Organization Control ("SOC") file to prepare for electronic filing in accordance with auditing standards.	\$0.00	1.7	\$0.00
Smietanski, Meredith	Make updates to Service Organization Control assertions mapping.	\$0.00	1.7	\$0.00
Smietanski, Meredith	Meet with D. Mason and J. Hoyer (Deloitte) to finalize the Sears Hometown Outlet and Lands End Service Organization Control Files for electronic filing.	\$0.00	0.7	\$0.00
Straub, Kelsey	Meet with J. Jose (Sears) to discuss outstanding support needed in order to test property tax controls.	\$0.00	1.8	\$0.00
Vajhala, Phani Kiran	Conduct call with L. McDonnell, M. Lonnemann, and M. Berggren (Deloitte) to discuss progress on Service Organization Control ("SOC") relevant workpapers to finalize the reports.	\$0.00	0.5	\$0.00

## Sears Holdings Corporation

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - SOC Reports</i>				
02/22/2019				
Weinert McDonnell, Lesley	Conduct call with M. Berggren, M. Lonnemann, and P. Vajhala ( Deloitte) to discuss progress on Service Organization Control ("SOC") relevant workpapers to finalize the reports.	\$0.00	0.5	\$0.00
02/23/2019				
Nguyen, Donna	Update documentation of accounts payable disbursement testing for Sears Hometown and Outlet service organization control report.	\$0.00	0.8	\$0.00
Straub, Kelsey	Document property tax payment selections for real estate property selections.	\$0.00	2.8	\$0.00
02/25/2019				
Berggren, Maureen	Review testing of the Invoice and Receipt match expenditure control.	\$0.00	0.2	\$0.00
Berggren, Maureen	Review updates made to testing of inventory controls.	\$0.00	0.2	\$0.00
Berggren, Maureen	Review the changes made to the testing of inventory controls for Service Organization Control report purposes.	\$0.00	0.2	\$0.00
Berggren, Maureen	Review the procedures performed over the invoice and receipt matching expenditure controls.	\$0.00	0.2	\$0.00
Hoye, Jim	Make changes to the documentation of procedures performed for control testing due to changes in regards to the Sears Hometown Outlet Service Control Organization Report.	\$0.00	0.7	\$0.00
Hoye, Jim	Discuss with M. Smietanski (Deloitte) regarding Contractors expiration date support.	\$0.00	0.2	\$0.00
Mason, David	Reconcile Sears Hometown and Outlet Business Control workpaper to master control file.	\$0.00	0.4	\$0.00
Mason, David	Reconcile Lands' End Service Organization Business Control Workpapers to tracker.	\$0.00	0.4	\$0.00

## Sears Holdings Corporation

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - SOC Reports</i>				
02/25/2019				
Smietanski, Meredith	Discuss with J. Hoyer (Deloitte) regarding Contractors expiration date support.	\$0.00	0.2	\$0.00
02/26/2019				
Berggren, Maureen	Meet with M. Berggren (Deloitte) and G. Russell (Sears Holdings Corporation) to discuss management representation letter inquiries and subsequent events for the purposes of the Land's End report issuance.	\$0.00	0.2	\$0.00
Berggren, Maureen	Meet with P. Vajhala (Deloitte), J. Goodin, T. Williams, A. Klus and S. Emricson (Sears Holdings Corporation) to discuss inquiries and subsequent events for the purposes of report issuance for Land's End control report.	\$0.00	0.3	\$0.00
Berggren, Maureen	Meet with M. Berggren (Deloitte) and G. Russell (Sears Holdings Corporation) to discuss management representation letter inquiries and subsequent events for the purposes of report issuance.	\$0.00	0.2	\$0.00
Berggren, Maureen	Meet with P. Vajhala (Deloitte), J. Goodin, T. Williams, A. Klus and S. Emricson (Sears Holdings Corporation) to discuss inquiries and subsequent events for the purposes of report issuance.	\$0.00	0.3	\$0.00
Hoyer, Jim	Update procedures performed for control testing in regards to the Land's End Service Control Organization Report due to changes.	\$0.00	1.1	\$0.00
Hoyer, Jim	Update procedures performed for control testing in regards to the Sears Hometown Outlet Service Control Organization Report due to changes.	\$0.00	0.8	\$0.00
Hoyer, Jim	Analyze testing for interface between Invoice Processing System and National Accounts Payable interface.	\$0.00	0.1	\$0.00

## Sears Holdings Corporation

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - SOC Reports</i>				
02/26/2019				
Lonnemann, Malorie	Document updated internal control testing documentation of tax controls relevant to the Sears Hometown and Outlet System and Organization Controls Report.	\$0.00	2.2	\$0.00
Straub, Kelsey	Provide an update to J. Hoyer (Deloitte) on the updates to the business process controls.	\$0.00	0.8	\$0.00
Straub, Kelsey	Provide an update to the J. Hoyer (Deloitte) regarding changes to the business process controls section.	\$0.00	0.8	\$0.00
Vajhala, Phani Kiran	Meet with M. Berggren ( Deloitte), J. Goodin, T. Williams, A. Klus and S. Emricson (Sears Holdings Corporation) to discuss inquiries and subsequent events for the purposes of report issuance.	\$0.00	0.3	\$0.00
Vajhala, Phani Kiran	Meet with M. Berggren (Deloitte), J. Goodin, T. Williams, A. Klus and S. Emricson (Sears Holdings Corporation) to discuss inquiries and subsequent events for the purposes of report issuance for Land's End.	\$0.00	0.3	\$0.00
Yauch, Glenn	Meet with M. Berggren (Deloitte) and G. Russell (Sears Holdings Corporation) to discuss management representation letter fraud risk inquiries and subsequent events for the purposes of the Land's End control report issuance.	\$0.00	0.2	\$0.00
Yauch, Glenn	Meet with M. Berggren (Deloitte) and G. Russell (Sears Holdings Corporation) to discuss management representation letter inquiries and subsequent events for the purposes of report issuance.	\$0.00	0.2	\$0.00
02/27/2019				
Berggren, Maureen	Perform review of memo documenting subsequent events as part of Service Organization Control ("SOC") related procedures.	\$0.00	0.2	\$0.00

## Sears Holdings Corporation

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - SOC Reports</i>				
02/27/2019				
Berggren, Maureen	Perform initial review of the testing of tax controls that will be presented in the Service Organization Control report.	\$0.00	0.3	\$0.00
Berggren, Maureen	Perform initial review of sales tax control testing for Lands End service organization control report.	\$0.00	0.3	\$0.00
Berggren, Maureen	Review of memo documenting subsequent events and inquiries.	\$0.00	0.2	\$0.00
Hoye, Jim	Address manager question on National Accounts Payable system interface workpaper.	\$0.00	0.2	\$0.00
Riordan, Katy	Review the changes to the current year Lands' End service organization control report.	\$0.00	2.3	\$0.00
Riordan, Katy	Review the changes to the current year Sears Hometown and Outlet service organization control report.	\$0.00	2.2	\$0.00
02/28/2019				
Berggren, Maureen	Review the changes made to the pricing interface control working paper.	\$0.00	0.1	\$0.00
Berggren, Maureen	Meet with T. Dixon and P. Vajhala (Deloitte) to discuss Sears Hometown Outlet Service Organization Control report submission status.	\$0.00	0.2	\$0.00
Berggren, Maureen	Discuss with T. Dixon and P. Vajhala (Deloitte) the Service Organization Control report electronic filing status.	\$0.00	0.2	\$0.00
Berggren, Maureen	Meet with T. Dixon and P. Vajhala (Deloitte) to discuss Land's End Service Organization Control report submission status.	\$0.00	0.2	\$0.00
Berggren, Maureen	Review updates to the pricing interface control working paper.	\$0.00	0.1	\$0.00
Dixon, Teagan (TJ)	Meet with M. Berggren and P. Vajhala (Deloitte) to discuss Sears Hometown Outlet Service Organization Control report submission status.	\$0.00	0.2	\$0.00



## Sears Holdings Corporation

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - SOC Reports</i>				
02/28/2019				
Dixon, Teagan (TJ)	Discuss with M. Berggren and P. Vajhala (Deloitte) the Service Organization Control report electronic filing status.	\$0.00	0.2	\$0.00
Dixon, Teagan (TJ)	Meet with M. Berggren and P. Vajhala ( Deloitte) to discuss Land's End Service Organization Control report submission status.	\$0.00	0.2	\$0.00
Hoye, Jim	Update procedures performed to test the Sears point of sale polling.	\$0.00	0.7	\$0.00
Hoye, Jim	Update People Soft Change monitoring testing documentation.	\$0.00	0.7	\$0.00
Lonnemann, Malorie	Update documentation of operating effectiveness testing for self-insurance controls relevant to the Sears Hometown and Outlet System and Organization Controls Report.	\$0.00	0.8	\$0.00
Mason, David	Update Internal tracker to reflect which workpapers apply to the Sears Hometown and Outlet Service Organization Control Report.	\$0.00	0.5	\$0.00
Mason, David	Update Internal tracker to reconcile differences between the Lands' End and Sears Hometown and Outlet control report files.	\$0.00	0.5	\$0.00
Straub, Kelsey	Address manager questions on property tax payment control testing.	\$0.00	1.3	\$0.00
Vajhala, Phani Kiran	Discuss with M. Berggren and T. Dixon (Deloitte) the Service Organization Control report electronic filing status.	\$0.00	0.2	\$0.00
Vajhala, Phani Kiran	Meet with M. Berggren and T. Dixon (Deloitte) to discuss Land's End Service Organization Control report submission status.	\$0.00	0.2	\$0.00
Vajhala, Phani Kiran	Meet with M. Berggren and T. Dixon (Deloitte) to discuss Sears Hometown Outlet Service Organization Control report submission status.	\$0.00	0.2	\$0.00
Subtotal for Advisory Services - SOC Reports:			203.6	\$0.00

## Sears Holdings Corporation

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
02/01/2019				
Allen, Michael	Update Procedure documentation for Invoice and Receipt match control testing based on discussion with K. Corbat (Sears).	\$0.00	1.9	\$0.00
Babbar, Bhumika	Make edits to summary of procedures performed for the 2018 self-insurance analysis.	\$0.00	2.4	\$0.00
Babbar, Bhumika	Review draft of self-insurance assumptions as part of actuarial procedures.	\$0.00	1.1	\$0.00
Babbar, Bhumika	Make updates to documentation of the internal model for self-insurance analysis based on discussion with B. Beekman (Deloitte).	\$0.00	3.6	\$0.00
Babbar, Bhumika	Review procedures performed for the 2018 self-insurance analysis.	\$0.00	2.2	\$0.00
Berggren, Maureen	Meet with G. Yauch, T. Dixon, P. Vajhala, and M. Smietanski (Deloitte) to discuss rollforward workpaper review status.	\$0.00	0.4	\$0.00
Dixon, Teagan (TJ)	Meet with G. Yauch, M. Berggren, P. Vajhala, and M. Smietanski (Deloitte) to discuss rollforward workpaper review status.	\$0.00	0.4	\$0.00
Fitzgerald, Connor	Update status of inventory service organization controls for February 1st.	\$0.00	0.4	\$0.00
Fitzgerald, Connor	Review inventory service control related to Business Object automatically retrieving information from the Invoice Processing System.	\$0.00	2.3	\$0.00
Fitzgerald, Connor	Update documentation of the inventory store physical results control.	\$0.00	0.8	\$0.00
Harrison, Tracy	Perform engagement quality review of Sears Protection Company Puerto Rico audit opinion.	\$0.00	0.5	\$0.00
Hoye, Jim	Discuss with D. Mason (Deloitte) regarding procedures on Access Benchmark Synchronization.	\$0.00	0.2	\$0.00
Hoye, Jim	Meet with M. Smientanski (Deloitte) to discuss backups testing.	\$0.00	0.5	\$0.00

## Sears Holdings Corporation

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
02/01/2019				
Hoye, Jim	Analyze access benchmark support and email T. Gore (Sears) for clarification on support received.	\$0.00	0.2	\$0.00
Hoye, Jim	Update documentation of the process owner competency for the purposes of documenting analysis of this area for the Service Organization Control report.	\$0.00	2.8	\$0.00
Hoye, Jim	Update documentation for testing of the Production Lockdown Common control.	\$0.00	0.3	\$0.00
Mason, David	Discuss with J. Hoye (Deloitte) regarding procedures on Access Benchmark Synchronization.	\$0.00	0.2	\$0.00
Riordan, Katy	Revise control testing methodology and documentation to align with other Deloitte control testing.	\$0.00	3.1	\$0.00
Riordan, Katy	Reperform Sears internal audit's revised review of the Kmart general liability claim payments.	\$0.00	2.2	\$0.00
Riordan, Katy	Review expenditure control documentation of testing prepared by M. Allen (Deloitte).	\$0.00	3.9	\$0.00
Smietanski, Meredith	Apply PeopleSoft segregation of duties from automated system functionality within automated control workpaper.	\$0.00	0.9	\$0.00
Smietanski, Meredith	Meet with J. Hoye (Deloitte) to discuss backups testing.	\$0.00	0.5	\$0.00
Smietanski, Meredith	Meet with G. Yauch, M. Berggren, P. Vajhala, and T. Dixon ( Deloitte) to discuss rollforward workpaper review status.	\$0.00	0.4	\$0.00
Smietanski, Meredith	Speak with P. Vajhala (Deloitte) to discuss on splitting up the Backups control in order to test the effective control within a separate workpaper and the Access Review conclusion.	\$0.00	0.3	\$0.00
Vajhala, Phani Kiran	Review IT production lockdown workpaper.	\$0.00	3.3	\$0.00

## Sears Holdings Corporation

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i><b>Audit Services</b></i>				
02/01/2019				
Vajhala, Phani Kiran	Speak with M. Smietanski (Deloitte) to connect on splitting up the Backups control in order to test the effective control within a separate workpaper and the Access Review conclusion.	\$0.00	0.3	\$0.00
Vajhala, Phani Kiran	Meet with G. Yauch, M. Berggren, T. Dixon, and M. Smietanski (Deloitte) to discuss rollforward workpaper review status.	\$0.00	0.4	\$0.00
Yauch, Glenn	Meet with P. Vajhala, M. Berggren, T. Dixon, and M. Smietanski ( Deloitte) to discuss rollforward workpaper review status.	\$0.00	0.4	\$0.00
02/02/2019				
Riordan, Katy	Review expenditure control documentation of testing prepared by J. Billie (Deloitte).	\$0.00	3.8	\$0.00
02/03/2019				
Lauret, Kyle	Review unsecured creditors claim against potential ESL bid to purchase certain assets and assume certain liabilities of Sears Holdings to evaluate potential action steps.	\$0.00	3.7	\$0.00
02/04/2019				
Berrill, Liz	Meet with L. McDonnell, S. Hurwitz, S. Klein, J. Berry, and J. Staiger (Deloitte) to analyze go forward audit requirements for Sears Holdings Corporation.	\$0.00	0.9	\$0.00
Berry, Jim	Meet with L. McDonnell, S. Hurwitz, S. Klein, E. Berrill, and J. Staiger (Deloitte) to analyze go forward audit requirements for Sears Holdings Corporation.	\$0.00	0.9	\$0.00
Fitzgerald, Connor	Document the process for the automated shrink accrual calculation.	\$0.00	1.3	\$0.00
Fitzgerald, Connor	Update SHC request list for inventory original item cost selections.	\$0.00	1.2	\$0.00

## Sears Holdings Corporation

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
02/04/2019				
Fitzgerald, Connor	Update inventory service organization control project plan tracker for February 4th for benefit of E. Gee (Sears).	\$0.00	0.9	\$0.00
Hurwitz, Scott	Meet with E. Berrill, L. McDonnell, S. Klein, J. Berry, and J. Staiger (Deloitte) to analyze go forward audit requirements for Sears Holdings Corporation.	\$0.00	0.9	\$0.00
Mason, David	Update Systems overview and assertions workpaper for reviewer comments and questions.	\$0.00	1.7	\$0.00
Mason, David	Update Information Security workpapers for updated references in change management.	\$0.00	1.7	\$0.00
Mason, David	Update Production Lockdown Common and Production Lockdown Endeavor workpapers.	\$0.00	2.7	\$0.00
Mason, David	Update Change Management workpaper based on reviewer comments and questions.	\$0.00	2.4	\$0.00
Riordan, Katy	Review the three way match expenditure control to make additional requests to K. Corbat (Sears) for missing support.	\$0.00	3.4	\$0.00
Riordan, Katy	Review documentation of testing of the three way match expenditure control.	\$0.00	3.8	\$0.00
Smietanski, Meredith	Review documentation of testing of automated controls.	\$0.00	2.3	\$0.00
Smietanski, Meredith	Review the procedures performed regarding testing of general IT controls.	\$0.00	1.2	\$0.00
Staiger, Jt	Meet with L. McDonnell, S. Hurwitz, S. Klein, J. Berry, and E. Berrill (Deloitte) to analyze go forward audit requirements for Sears Holdings Corporation.	\$0.00	0.9	\$0.00
Vajhala, Phani Kiran	Review IT infrastructure parameters workpaper.	\$0.00	1.3	\$0.00

## Sears Holdings Corporation

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i><b>Audit Services</b></i>				
02/04/2019				
Weinert McDonnell, Lesley	Meet with E. Berrill, S. Hurwitz, S. Klein, J. Berry, and J. Staiger (Deloitte) to analyze go forward audit requirements for Sears Holdings Corporation.	\$0.00	0.9	\$0.00
Weinert McDonnell, Lesley	Perform required review of services in connection with PCAOB and AICPA independence standards and Deloitte policies.	\$0.00	1.6	\$0.00
Weinert McDonnell, Lesley	Review recent press articles and apply for access to CourtCall to observe the February 4, 2019 bankruptcy court hearing to evaluate impact on audit procedures.	\$0.00	0.7	\$0.00
02/05/2019				
Balester, Jennifer	Meet with S. Pinto, B. Beekman, K. Lauret, and M. Lonnemann (Deloitte), and D. Nishimura, M. Paczolt, and T. Vocsicky (Milliman), and L. Jenchel and T. Wilczak (Sears) to discuss results of third party's insurance actuarial analysis as of 9/30/2018.	\$0.00	0.7	\$0.00
Beekman, Berna	Review ultimate losses as part of the self-insurance analysis.	\$0.00	0.3	\$0.00
Beekman, Berna	Meet with S. Pinto, J. Balester, K. Lauret, and M. Lonnemann (Deloitte), and D. Nishimura, M. Paczolt, and T. Vocsicky (Milliman), and L. Jenchel and T. Wilczak (Sears) to discuss results of third party's insurance actuarial analysis as of 9/30/2018.	\$0.00	0.7	\$0.00
Berggren, Maureen	Review general IT control working papers related to backups testing.	\$0.00	0.5	\$0.00
Chang, Stephen	Meet with K. Riordan and K. Straub (Deloitte) to discuss a general business update (primarily the 2/4/19 hearing).	\$0.00	0.9	\$0.00
Fitzgerald, Connor	Meet with K. Riordan and K. Straub (Deloitte) to discuss a general business update (primarily the 2/4/19 hearing).	\$0.00	0.9	\$0.00

## Sears Holdings Corporation

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
02/05/2019				
Fitzgerald, Connor	Update documentation of inventory service control related to results of inventory counts automatically posting to the inventory general ledger.	\$0.00	1.4	\$0.00
Fitzgerald, Connor	Call R. Buenaventura and J. Bonzo (Sears) regarding issues obtaining approval information for inventory item cost selections.	\$0.00	2.3	\$0.00
Fitzgerald, Connor	Update inventory service organization control project plan tracker for February 5th for benefit of SHC.	\$0.00	0.8	\$0.00
Hermanson, Tom	Research applicable accounting guidance in preparation for discussion with L. Meerschaert, R. Boyle, D. Meyer and C. Olsen (Sears) on yearend accounting and tax issues and treatment of Medium term notes dispositions.	\$0.00	3.3	\$0.00
Lauret, Kyle	Meet with S. Pinto, J. Balester, B. Beekman, and M. Lonnemann (Deloitte), and D. Nishimura, M. Paczolt, and T. Vocsicky (Milliman), and L. Jenchel and T. Wilczak (Sears) to discuss results of third party's insurance actuarial analysis as of 9/30/2018.	\$0.00	0.7	\$0.00
Lauret, Kyle	Meet with K. Riordan and K. Straub (Deloitte) to discuss a general business update (primarily the 2/4/19 hearing).	\$0.00	0.9	\$0.00
Lonnemann, Malorie	Meet with J. Balester, K. Lauret, and S. Pinto (Deloitte), and D. Nishimura, M. Paczolt, and T. Vocsicky (Milliman), and L. Jenchel and T. Wilczak (Sears) to discuss results of third party's insurance actuarial analysis as of 9/30/2018.	\$0.00	0.7	\$0.00
Lonnemann, Malorie	Review documentation of the process for the automated shrink accrual calculation.	\$0.00	1.0	\$0.00

## Sears Holdings Corporation

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
02/05/2019				
Mason, David	Draft internal tracker of general IT control workpapers tested in previous years.	\$0.00	2.6	\$0.00
Mason, David	Update internal tracker for developments on the admin access review workpapers.	\$0.00	1.9	\$0.00
Mason, David	Update production lockdown endeavor workpaper for recent support received.	\$0.00	1.7	\$0.00
Mason, David	Update Data Center Operations workpapers for electronic filing of workpapers in accordance with auditing standards.	\$0.00	2.4	\$0.00
McManus, Joseph	Meet with K. Riordan and K. Straub (Deloitte) to discuss a general business update (primarily the 2/4/19 hearing).	\$0.00	0.9	\$0.00
Pinto, Sarah	Meet with J. Balester, K. Lauret, and M. Lonnemann (Deloitte), and D. Nishimura, M. Paczolt, and T. Vocicky (Milliman), and L. Jenchel and T. Wilczak (Sears) to discuss results of third party's insurance actuarial analysis as of 9/30/2018.	\$0.00	0.7	\$0.00
Riordan, Katy	Prepare and send instructions to M. Allen (Deloitte) explaining disbursement testing methodology.	\$0.00	0.8	\$0.00
Riordan, Katy	Meet with J. Staiger and K. Straub (Deloitte) to discuss a general business update (primarily the 2/4/19 hearing).	\$0.00	0.9	\$0.00
Riordan, Katy	Research information provided by the entity sampling guidance in order to document expenditure controls.	\$0.00	1.2	\$0.00
Shah, Homil	Meet with M. Morawiec, L. McDonnell, A. Bandic and J. Staiger (Deloitte) to analyze timeline to issuance related to statutory audits of Sears Holdings Corporation.	\$0.00	0.5	\$0.00
Smietanski, Meredith	Assess the transition made by management from ServiceNow to Sysaid.	\$0.00	3.2	\$0.00



## Sears Holdings Corporation

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
02/05/2019				
Staiger, Jt	Meet with K. Riordan and K. Straub (Deloitte) to discuss a general business update (primarily the 2/4/19 hearing).	\$0.00	0.9	\$0.00
Straub, Kelsey	Meet with K. Riordan and J. Staiger (Deloitte) to discuss a general business update (primarily the 2/4/19 hearing).	\$0.00	0.9	\$0.00
Vajhala, Phani Kiran	Review risk assessment workpaper on IT parameters.	\$0.00	1.2	\$0.00
02/06/2019				
Allen, Michael	Meet with C. Fitzgerald and J. McManus (Deloitte) to discuss court hearing proceedings and potential audit approach depending on the results of the proceedings.	\$0.00	0.9	\$0.00
Allen, Michael	Update Design and Implementation testing documentation for the Invoice and Receipt match control based on Accounts payable Screenshots and Bank detail support received from K. Corbat (Sears).	\$0.00	1.9	\$0.00
Berrill, Liz	Meet with C. Fitzgerald and J. McManus (Deloitte) to discuss court hearing proceedings and potential audit approach depending on the results of the proceedings.	\$0.00	0.9	\$0.00
Berrill, Liz	Meet with K. Lauret (Deloitte) to discuss update on accumulating audit file documentation required for electronic filing of workpapers in accordance with auditing standards.	\$0.00	0.3	\$0.00
Berrill, Liz	Meet with J. Berry, L. McDonnell, J. Staiger, K. Lauret, M. Lonnemann, and S. Chang (Deloitte) to discuss the team priorities for the week, including the 2017 Sears and Kmart Puerto Rico Audits.	\$0.00	1.2	\$0.00

## Sears Holdings Corporation

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
02/06/2019				
Berry, Jim	Meet with E. Berrill, L. McDonnell, J. Staiger, K. Lauret, M. Lonnemann, and S. Chang (Deloitte) to discuss the team priorities for the week, including the 2017 Sears and Kmart Puerto Rico Audits.	\$0.00	1.2	\$0.00
Chang, Stephen	Meet with J. Berry, E. Berrill, L. McDonnell, J. Staiger, K. Lauret, and M. Lonnemann (Deloitte), to discuss the team priorities for the week, including the 2017 Sears and Kmart Puerto Rico Audits.	\$0.00	1.2	\$0.00
Chang, Stephen	Meet with C. Fitzgerald and J. McManus (Deloitte) to discuss court hearing proceedings and potential audit approach depending on the results of the proceedings.	\$0.00	0.9	\$0.00
Fitzgerald, Connor	Meet with J. McManus and E. Berrill (Deloitte) to discuss court hearing proceedings and potential audit approach depending on the results of the proceedings.	\$0.00	0.9	\$0.00
Fitzgerald, Connor	Meet with R. Buenaventura (Sears) to discuss questions on the original inventory cost item file he provided.	\$0.00	1.8	\$0.00
Fitzgerald, Connor	Email R. Bueaventura (Sears) to identify additional Sears individuals to request original cost approval selections from.	\$0.00	3.8	\$0.00
Lauret, Kyle	Meet with E. Berrill (Deloitte) to discuss update on accumulating audit file documentation required for electronic filing of workpapers in accordance with auditing standards.	\$0.00	0.3	\$0.00
Lauret, Kyle	Review first half of ESL's omnibus response in support of going concern transaction of Sears Holdings to evaluate potential action steps.	\$0.00	2.4	\$0.00

## Sears Holdings Corporation

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
02/06/2019				
Lauret, Kyle	Meet with C. Fitzgerald and J. McManus (Deloitte) to discuss court hearing proceedings and potential audit approach depending on the results of the proceedings.	\$0.00	0.9	\$0.00
Lauret, Kyle	Meet with J. Berry, E. Berrill, L. McDonnell, J. Staiger, K. Lauret, M. Lonnemann, and S. Chang (Deloitte) to discuss the team priorities for the week, including the 2017 Sears and Kmart Puerto Rico Audits.	\$0.00	1.2	\$0.00
Lonnemann, Malorie	Meet with E. Berrill, L. McDonnell, J. Staiger, K. Lauret, J. Berry, and S. Chang (Deloitte) to discuss the team priorities for the week, including the 2017 Sears and Kmart Puerto Rico Audits.	\$0.00	1.2	\$0.00
Mason, David	Draft updated control wording for Change Management workpapers.	\$0.00	2.6	\$0.00
Mason, David	Update systems overview and assertions workpaper for additional support received.	\$0.00	3.2	\$0.00
Mason, David	Inspect systems overviews supporting workpapers for references.	\$0.00	1.9	\$0.00
Mason, David	Meet with J. Hoyer (Deloitte) to discuss the Application admin common control.	\$0.00	0.5	\$0.00
Mason, David	Update the Privileged Access Review control for sample sizes.	\$0.00	1.3	\$0.00
McManus, Joseph	Meet with C. Fitzgerald and E. Berrill (Deloitte) to discuss court hearing proceedings and potential audit approach depending on the results of the proceedings.	\$0.00	0.9	\$0.00
Nguyen, Donna	Meet with C. Fitzgerald and E. Berrill (Deloitte) to discuss court hearing proceedings and potential audit approach depending on the results of the proceedings.	\$0.00	0.9	\$0.00

## Sears Holdings Corporation

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
02/06/2019				
Riordan, Katy	Meet with C. Fitzgerald and E. Berrill (Deloitte) to discuss court hearing proceedings and potential audit approach depending on the results of the proceedings.	\$0.00	0.9	\$0.00
Riordan, Katy	Review internal audit's testing and documentation of the insurance claim payment review - Kmart general liability.	\$0.00	3.9	\$0.00
Riordan, Katy	Review internal audit's testing and documentation of the insurance claim payment review - Sears.	\$0.00	3.5	\$0.00
Smietanski, Meredith	Update documentation of the procedures performed to test general IT controls.	\$0.00	0.8	\$0.00
Staiger, Jt	Meet with C. Fitzgerald and E. Berrill (Deloitte) to discuss court hearing proceedings and potential audit approach depending on the results of the proceedings.	\$0.00	0.9	\$0.00
Staiger, Jt	Meet with J. Berry, E. Berrill, L. McDonnell, K. Lauret, M. Lonnemann, and S. Chang (Deloitte) to discuss the team priorities for the week, including the 2017 Sears and Kmart Puerto Rico Audits.	\$0.00	1.2	\$0.00
Straub, Kelsey	Meet with C. Fitzgerald and E. Berrill (Deloitte) to discuss court hearing proceedings and potential audit approach depending on the results of the proceedings.	\$0.00	0.9	\$0.00
Vajhala, Phani Kiran	Review edits made on risk assessment workpaper on IT parameters.	\$0.00	0.8	\$0.00
Weinert McDonnell, Lesley	Meet with C. Fitzgerald and E. Berrill (Deloitte) to discuss court hearing proceedings and potential audit approach depending on the results of the proceedings.	\$0.00	0.9	\$0.00

## Sears Holdings Corporation

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
02/06/2019				
Weinert McDonnell, Lesley	Meet with J. Berry, E. Berrill, L. McDonnell, J. Staiger, K. Lauret, M. Lonnemann, and S. Chang (Deloitte) to discuss the team priorities for the week, including the 2017 Sears and Kmart Puerto Rico Audits.	\$0.00	1.2	\$0.00
02/07/2019				
Beekman, Berna	Review self-insurance ultimate losses (for worker's compensation segments).	\$0.00	0.3	\$0.00
Berggren, Maureen	Meet with J.T. Staiger, M. Lonnemann, T. Dixon, P. Vajhala, and M. Smietanski ( Deloitte) to discuss Property Tax matters.	\$0.00	0.3	\$0.00
Berrill, Liz	Meet with L. Valentine (Sears) and J. Avita-Guzman (Sears) to discuss updated bankruptcy matters.	\$0.00	0.2	\$0.00
Berrill, Liz	Meet with N. Sinha (Sears) to discuss bankruptcy related updates.	\$0.00	0.2	\$0.00
Berry, Jim	Review the accounting conclusions made on the Medium term notes agreement to between Sears and third party.	\$0.00	0.7	\$0.00
Dixon, Teagan (TJ)	Meet with J.T. Staiger, M. Lonnemann, P. Vajhala, M. Berggren, and M. Smietanski (Deloitte) to discuss Property Tax matters.	\$0.00	0.3	\$0.00
Lauret, Kyle	Meet with M. Fabian (Deloitte) to discuss required steps potentially required to issue a termination of services letter to Sears Holdings.	\$0.00	0.5	\$0.00
Lauret, Kyle	Review second half of ESL's omnibus response in support of going concern transaction of Sears Holdings to evaluate potential action steps.	\$0.00	1.6	\$0.00
Lonnemann, Malorie	Review documentation of the inventory store physical results control.	\$0.00	1.0	\$0.00
Lonnemann, Malorie	Meet with J.T. Staiger, T. Dixon, P. Vajhala, M. Berggren, and M. Smietanski (Deloitte) to discuss Property Tax matters.	\$0.00	0.3	\$0.00

## Sears Holdings Corporation

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
02/07/2019				
Mason, David	Update Systems Overview and Assertions workpaper with the updated Business Controls descriptions.	\$0.00	2.6	\$0.00
Mason, David	Update IT Access Review samples and population.	\$0.00	1.9	\$0.00
Mason, David	Draft updated Business Controls workpaper tracker to send to E. Gee (Sears).	\$0.00	2.2	\$0.00
Mason, David	Draft internal email for team compliance considerations.	\$0.00	0.9	\$0.00
Mason, David	Speak with J. Hoye (Deloitte) regarding production lockdown endeavor and common control testing.	\$0.00	0.4	\$0.00
Mason, David	Draft IT and Business Controls supporting workpaper tracker to send to E. Gee (Sears).	\$0.00	1.8	\$0.00
Riordan, Katy	Address and respond to partner and manager questions on the control over Sears general liability claims.	\$0.00	3.8	\$0.00
Riordan, Katy	Review Sears internal audit's testing and documentation of the insurance claim payment review - Kmart worker's compensation.	\$0.00	3.6	\$0.00
Smietanski, Meredith	Meet with J.T. Staiger, M. Lonnemann, T. Dixon, P. Vajhala, and M. Berggren (Deloitte) to discuss Property Tax matters.	\$0.00	0.3	\$0.00
Staiger, Jt	Meet with M. Berggren, M. Lonnemann, T. Dixon, P. Vajhala, and M. Smietanski (Deloitte) to discuss Property Tax matters.	\$0.00	0.3	\$0.00
Vajhala, Phani Kiran	Meet with J.T. Staiger, M. Lonnemann, T. Dixon, M. Berggren, and M. Smietanski (Deloitte) to discuss Property Tax matters.	\$0.00	0.3	\$0.00
Vajhala, Phani Kiran	Draft listing of current priorities for the general IT control testing procedures.	\$0.00	1.2	\$0.00

## Sears Holdings Corporation

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
02/08/2019				
Allen, Michael	Draft control testing procedures documentation for the 3-way match (receipt, invoice, and purchase order) based on walk through with K. Corbat and T. Crane (Sears).	\$0.00	3.2	\$0.00
Berrill, Liz	Review materials filed with bankruptcy court related to pending transaction and assess potential audit impacts.	\$0.00	2.0	\$0.00
Berrill, Liz	Meet with J. Berry, L. McDonnell, J. Staiger, K. Lauret (Deloitte) to discuss revising yearend audit procedure scope based on management requests.	\$0.00	0.6	\$0.00
Berry, Jim	Meet with E. Berrill, L. McDonnell, J. Staiger, K. Lauret (Deloitte) to discuss revising yearend audit procedure scope based on management requests.	\$0.00	0.6	\$0.00
Fitzgerald, Connor	Review inventory service organization control related to the querying of purchase order data.	\$0.00	1.6	\$0.00
Fitzgerald, Connor	Update inventory service organization control project plan tracker for February 8th for benefit of S. Brokke (Sears).	\$0.00	0.7	\$0.00
Jaiswal, Himanshu	Review summary of updates to audit procedures based on updated guidance.	\$0.00	0.5	\$0.00
Lauret, Kyle	Meet with J. Berry, E. Berrill, L. McDonnell, J. Staiger, (Deloitte) to discuss revising yearend audit procedure scope based on management requests.	\$0.00	0.6	\$0.00
Lauret, Kyle	Gather required information to update required quarterly independence procedures in Deloitte global tool for tracking services and independence under professional standards.	\$0.00	1.1	\$0.00
Mason, David	Update Admin Access Review samples and support sent by the E. Gee (Sears).	\$0.00	2.1	\$0.00

## Sears Holdings Corporation

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i><b>Audit Services</b></i>				
02/08/2019				
Mason, David	Discuss with M. Smietanski (Deloitte) regarding Common Administration Access Reviews.	\$0.00	0.8	\$0.00
Mason, David	Document updated references in Systems Overview and Assertions workpaper.	\$0.00	1.6	\$0.00
Patni, Paridhi	Review Applications administration workpaper as part of general IT control testing.	\$0.00	0.8	\$0.00
Riordan, Katy	Update the information provided by the entity consideration workpapers specific to insurance.	\$0.00	2.2	\$0.00
Riordan, Katy	Update the control over the review of the self insurance claim triangles for partner questions and comments.	\$0.00	3.9	\$0.00
Smietanski, Meredith	Discuss with D. Mason (Deloitte) regarding Common Administration Access Reviews.	\$0.00	0.8	\$0.00
Staiger, Jt	Meet with J. Berry, E. Berrill, L. McDonnell, K. Lauret ( Deloitte) to discuss revising yearend audit procedure scope based on management requests.	\$0.00	0.6	\$0.00
Vajhala, Phani Kiran	Review addressed questions on IT infrastructure parameters workpaper.	\$0.00	1.2	\$0.00
Weinert McDonnell, Lesley	Meet with J. Berry, E. Berrill, L., J. Staiger, K. Lauret ( Deloitte) to discuss revising yearend audit procedure scope based on management requests.	\$0.00	0.6	\$0.00
02/09/2019				
Fitzgerald, Connor	Review inventory service organization control related to the querying of purchase order data, which is part of testing over the physical inventory.	\$0.00	1.3	\$0.00
Riordan, Katy	Address partner questions on the automated revenue polling control and testing documentation.	\$0.00	3.1	\$0.00



## Sears Holdings Corporation

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
02/11/2019				
Allen, Michael	Update documentation for extent of testing of the invoice and receipt matching control based on updated Deloitte guidance for automated control testing.	\$0.00	1.2	\$0.00
Allen, Michael	Update documentation for planned procedures to test for operating effectiveness for the invoice and receipt match control for expenditures.	\$0.00	1.8	\$0.00
Allen, Michael	Update documentation of invoice and receipt matching control based on discussion with J. Johnson (Sears) on the company follow-up procedures for vendor claims.	\$0.00	0.8	\$0.00
Allen, Michael	Update documentation of testing of the automated match between the invoice, price, and purchase order control based on questions received from K. Riordan (Deloitte).	\$0.00	2.5	\$0.00
Berggren, Maureen	Meet with J. Berry, E. Berrill, L. McDonnell, E. Tzavelis, T. Hermanson, G. Yauch, J. Bergner, J. Little, A. Jackson (Deloitte) to discuss cross-functional services update and share current information regarding professional services performed for Sears.	\$0.00	0.6	\$0.00
Berggren, Maureen	Review updated IT production lockdown workpaper.	\$0.00	0.6	\$0.00
Berggren, Maureen	Review rollforward documentation procedures performed over Inventory management controls.	\$0.00	0.3	\$0.00
Berggren, Maureen	Review rollforward documentation procedures performed over risk management controls.	\$0.00	0.4	\$0.00
Berland, Taylor	Review internal controls related to the process of a three way match occurring before payment is made on outstanding bills.	\$0.00	1.3	\$0.00

## Sears Holdings Corporation

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
02/11/2019				
Hermanson, Tom	Meet with M. Berggren, E. Berrill, L. McDonnell, E. Tzavelis, J. Berry, G. Yauch, J. Bergner, J. Little, A. Jackson (Deloitte) to discuss cross-functional services update and share current information regarding professional services performed for Sears.	\$0.00	0.6	\$0.00
Jaiswal, Himanshu	Prepare Organizational chart of the Company as part of procedures to understand the entity.	\$0.00	1.3	\$0.00
Lauret, Kyle	Assess current audit procedures and whether they should be updated based on results of asset purchase agreement.	\$0.00	3.9	\$0.00
Lauret, Kyle	Draft updates to weekly leadership meeting agenda to reflect current status of prioritized items.	\$0.00	0.2	\$0.00
Lauret, Kyle	Assess go forward audit procedures based on results of asset purchase agreement by ESL.	\$0.00	0.4	\$0.00
Manjwani, Rashmi	Update documentation of changes made in Sears Organization Chart workpaper in accordance with procedures performed to understand the entity.	\$0.00	2.4	\$0.00
Mason, David	Update Team Compliance Considerations and update internal tracker to assess timeline to issuance.	\$0.00	1.1	\$0.00
Mason, David	Draft list of outstanding items for contractors termination testing.	\$0.00	2.1	\$0.00
McManus, Joseph	Update documentation for Close and Consolidation Risk of Material Misstatement workpaper.	\$0.00	0.4	\$0.00
Nguyen, Donna	Review prior year subsequent disbursements testing to understand procedures required for current year.	\$0.00	2.4	\$0.00
Nguyen, Donna	Review prior year subsequent disbursements testing of Information Produced by Entity to understand procedures required for current year.	\$0.00	2.7	\$0.00

## Sears Holdings Corporation

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i><b>Audit Services</b></i>				
02/11/2019				
Riordan, Katy	Review the documentation of Sears' control over post-petition payables.	\$0.00	3.8	\$0.00
Smietanski, Meredith	Address M. Berggren's (Deloitte) questions around access provisioning for the Retail inventory management access review.	\$0.00	2.2	\$0.00
Smietanski, Meredith	Discuss with J. Hoyer (Deloitte) regarding outstanding items needed from SHC for IT control testing.	\$0.00	0.5	\$0.00
Smietanski, Meredith	Update the IT workpaper status tracker and email the agenda for outstanding items to E. Gee (Sears) in place of a meeting.	\$0.00	0.3	\$0.00
Smietanski, Meredith	Assess documentation of general IT control considerations.	\$0.00	3.9	\$0.00
Tzavelis, Elias	Meet with M. Berggren, E. Berrill, L. McDonnell, J. Berry, T. Hermanson, G. Yauch, J. Bergner, J. Little, A. Jackson (Deloitte) to discuss cross-functional services update and share current information regarding professional services performed for Sears.	\$0.00	0.6	\$0.00
Vajhala, Phani Kiran	Review common IT administrator access reviews.	\$0.00	1.8	\$0.00
Weinert McDonnell, Lesley	Meet with M. Berggren, E. Berrill, J. Berry, E. Tzavelis, T. Hermanson, G. Yauch, J. Bergner, J. Little, A. Jackson (Deloitte) to discuss cross-functional services update and share current information regarding professional services performed for Sears.	\$0.00	0.6	\$0.00
Yauch, Glenn	Meet with M. Berggren, E. Berrill, L. McDonnell, E. Tzavelis, T. Hermanson, J. Berry, J. Bergner, J. Little, A. Jackson (Deloitte) to discuss cross-functional services update and share current information regarding professional services performed for	\$0.00	0.6	\$0.00
02/12/2019				
Berggren, Maureen	Review Tax Controls to confirm that questions were addressed.	\$0.00	0.2	\$0.00

## Sears Holdings Corporation

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
02/12/2019				
Berrill, Liz	Meet with J. Berry, L. McDonnell, J. Staiger, K. Lauret, M. Lonnemann, and S. Chang (Deloitte) to discuss the team priorities for the week, including the planned procedures related to pension for 2018.	\$0.00	0.8	\$0.00
Berrill, Liz	Meet with S. Brokke, J. Drosopoulos (Sears) and J. Staiger, L. McDonnell, K. Lauret (Deloitte) on February 12, 2019 regarding update on current bankruptcy case to prioritize management's requested Deloitte action items.	\$0.00	0.6	\$0.00
Berry, Jim	Meet with E. Berrill, L. McDonnell, J. Staiger, K. Lauret, M. Lonnemann, and S. Chang (Deloitte) to discuss the team priorities for the week, including the planned procedures related to pension for 2018.	\$0.00	0.8	\$0.00
Berry, Jim	Meet with M. Berggren, E. Berrill, L. McDonnell, E. Tzavelis, T. Hermanson, G. Yauch, J. Bergner, J. Little, A. Jackson ( Deloitte) to discuss cross-functional services update and share current information regarding professional services performed for Sea	\$0.00	0.6	\$0.00
Chang, Stephen	Meet with J. Berry, E. Berrill, L. McDonnell, J. Staiger, K. Lauret, and M. Lonnemann(Deloitte) to discuss the team priorities for the week, including the planned procedures related to pension for 2018.	\$0.00	0.8	\$0.00
Fitzgerald, Connor	Update service organization control workpaper tracker for February 11th.	\$0.00	1.2	\$0.00
Lauret, Kyle	Meet with S. Brokke, J. Drosopoulos (Sears) and J. Staiger, L. McDonnell, E. Berrill (Deloitte) on February 12, 2019 regarding update on current bankruptcy case to prioritize management's requested Deloitte action items.	\$0.00	0.6	\$0.00

## Sears Holdings Corporation

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i><b>Audit Services</b></i>				
02/12/2019				
Lauret, Kyle	Draft updates to weekly status meeting agenda with S. Brokke and J. Drosopoulos (Sears) including most recent updates to reflect current status of prioritized items.	\$0.00	0.9	\$0.00
Lauret, Kyle	Provide status and open items to complete remaining audit procedures as requested by S. Brokke (Sears).	\$0.00	0.6	\$0.00
Lauret, Kyle	Meet with J. Berry, E. Berrill, L. McDonnell, J. Staiger, M. Lonnemann, and S. Chang (Deloitte) to discuss the team priorities for the week, including the planned procedures related to pension for 2018.	\$0.00	0.8	\$0.00
Lauret, Kyle	Review updated internal control testing documentation of four self-insurance controls relevant to the Sears Hometown and Outlet System and Organization Controls Report.	\$0.00	0.9	\$0.00
Lonnemann, Malorie	Meet with J. Berry, E. Berrill, L. McDonnell, J. Staiger, K. Lauret, and S. Chang (Deloitte) to discuss the team priorities for the week, including the planned procedures related to pension for 2018.	\$0.00	0.8	\$0.00
Mason, David	Assess status of advisory workpapers in order to file in accordance with regulatory standards.	\$0.00	1.2	\$0.00
McManus, Joseph	Sample population of October retail price changes for Retail Price Changes Control.	\$0.00	0.5	\$0.00
Nguyen, Donna	Review July bank statement received from B. Archambeau (Sears) to assess whether it is sufficient for testing of Kmart subsequent disbursement listing.	\$0.00	1.7	\$0.00
Nguyen, Donna	Review February bank statement received from B. Archambeau (Sears) to assess whether it is sufficient for testing of Kmart subsequent disbursement listing.	\$0.00	1.7	\$0.00

## Sears Holdings Corporation

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
02/12/2019				
Riordan, Katy	Address review questions on the documentation of Sears' control over post-petition payables.	\$0.00	3.2	\$0.00
Smietanski, Meredith	Meet with J. Hoyer (Deloitte) to discuss regarding Service Organization Control Assertion mapping documentation for purposes of report issuance.	\$0.00	0.9	\$0.00
Smietanski, Meredith	Test PeopleSoft Financials for change management controls.	\$0.00	1.1	\$0.00
Smietanski, Meredith	Meet with J. Goodin, D. Dulce, C. Ramirez (Sears) and J. Hoyer (Deloitte) regarding Contractors expiration testing.	\$0.00	0.4	\$0.00
Smietanski, Meredith	Meet with T. Williams, S. Ulhameed, L. Perry, K Thorat, D Tangen ( Sears), P. Vajhala, and J. Hoyer (Deloitte) regarding Contractor Expiration control testing.	\$0.00	0.2	\$0.00
Staiger, Jt	Meet with S. Brokke, J. Drosopoulos (Sears) and L. McDonnell, E. Berrill, K. Lauret (Deloitte) on February 12, 2019 regarding update on current bankruptcy case to prioritize management's requested Deloitte action items.	\$0.00	0.6	\$0.00
Staiger, Jt	Meet with J. Berry, E. Berrill, L. McDonnell, K. Lauret, M. Lonnemann, and S. Chang (Deloitte) to discuss the team priorities for the week, including the planned procedures related to pension for 2018.	\$0.00	0.8	\$0.00
Vajhala, Phani Kiran	Review admin access IT control workpaper.	\$0.00	1.9	\$0.00
Vajhala, Phani Kiran	Meet with T. Williams, S. Ulhameed, L. Perry, K Thorat, D Tangen (Sears), P. Vajhala, and M. Smietanski (Deloitte) regarding Contractor Expiration control testing.	\$0.00	0.2	\$0.00

## Sears Holdings Corporation

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
02/12/2019				
Weinert McDonnell, Lesley	Meet with S. Brokke, J. Drosopoulos (Sears) and J. Staiger, E. Berrill, K. Lauret (Deloitte) on February 12, 2019 regarding update on current bankruptcy case to prioritize management's requested Deloitte action items.	\$0.00	0.6	\$0.00
Weinert McDonnell, Lesley	Meet with J. Berry, E. Berrill, J. Staiger, K. Lauret, M. Lonnemann, and S. Chang (Deloitte) to discuss the team priorities for the week, including the planned procedures related to pension for 2018.	\$0.00	0.8	\$0.00
02/13/2019				
Allen, Michael	Perform testing over the Amended vendor listing obtained from R. Buenaventura (Sears) as part of testing of the new merchandise vendor review.	\$0.00	2.3	\$0.00
Allen, Michael	Update documentation of testing of the merchandise three way match control based on questions received from M. Lonnemann (Deloitte).	\$0.00	1.9	\$0.00
Berrill, Liz	Meet with R. Riecker (Sears) to discuss court proceedings and matters related to the estate.	\$0.00	0.8	\$0.00
Berrill, Liz	Meet with M. Berggren, J. Berry, L. McDonnell, E. Tzavelis, T. Hermanson, G. Yauch, J. Bergner, J. Little, A. Jackson (Deloitte) to discuss cross-functional services update and share current information regarding professional services performed for Sears.	\$0.00	0.6	\$0.00
Dixon, Teagan (TJ)	Meet with M. Lonnemann, P. Vajhala, and M. Smietanski (Deloitte) to discuss Risk Associated With Control ("RAWC") business control updates.	\$0.00	0.3	\$0.00

## Sears Holdings Corporation

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
02/13/2019				
Fitzgerald, Connor	Update service inventory control outstanding request listing so S. Brokke (Sears) knows which items are outstanding.	\$0.00	1.1	\$0.00
Jha, Abhinav	Update Sears Organization Chart workpaper in accordance with procedures performed to understand the entity.	\$0.00	1.8	\$0.00
Lonnemann, Malorie	Meet with T. Dixon, P. Vajhala, and M. Smietanski (Deloitte) to discuss Risk Associated With Control ("RAWC") business control updates.	\$0.00	0.3	\$0.00
Mason, David	Update Systems Overview and Assertions Documentation.	\$0.00	2.9	\$0.00
Mason, David	Update Process Owner Document for year end testing.	\$0.00	1.8	\$0.00
Mason, David	Update General IT Controls Overview Documentation for year end conclusions.	\$0.00	1.1	\$0.00
McManus, Joseph	Update project plan for Service Organization Control report controls status.	\$0.00	0.4	\$0.00
Nguyen, Donna	Review February disbursement listing received from B. Archambeau (Sears) to assess whether it is sufficient for testing of Kmart subsequent disbursement listing.	\$0.00	2.9	\$0.00
Nguyen, Donna	Document selections for Kmart subsequent disbursement listing.	\$0.00	3.2	\$0.00
Nguyen, Donna	Review July disbursement listing received from B. Archambeau (Sears) to assess whether it is sufficient for testing of Kmart subsequent disbursement listing.	\$0.00	2.6	\$0.00
Riordan, Katy	Review the control documentation over manual invoice payment adjustments.	\$0.00	2.1	\$0.00



## Sears Holdings Corporation

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i><b>Audit Services</b></i>				
02/13/2019				
Smietanski, Meredith	Meet with D. Mason and J. Hoyer (Deloitte) regarding Service Organization Control Mapping for business control as part of testing procedures.	\$0.00	0.7	\$0.00
Smietanski, Meredith	Discuss with J. Hoyer (Deloitte) regarding IT Risk Worksheet documentation and Assertions mapping.	\$0.00	0.5	\$0.00
Smietanski, Meredith	Meet with M. Lonnemann, P. Vajhala, and T. Dixon (Deloitte) to discuss Risk Associated With Control ("RAWC") business control updates.	\$0.00	0.3	\$0.00
Smietanski, Meredith	Review Service Organization Control report revisions to inventory controls.	\$0.00	3.8	\$0.00
Vajhala, Phani Kiran	Review IT tools listing for additional requests needed from SHC.	\$0.00	1.7	\$0.00
Vajhala, Phani Kiran	Meet with M. Lonnemann, T. Dixon, and M. Smietanski (Deloitte) to discuss Risk Associated With Control ("RAWC") business control updates.	\$0.00	0.3	\$0.00
Weinert McDonnell, Lesley	Review the planned procedures performed to test the Company's pension obligation.	\$0.00	2.1	\$0.00
02/14/2019				
Berrill, Liz	Meet with J. Drosopoulos (Sears), and L. McDonnell, J. Staiger, M. Lonnemann (Deloitte) to discuss the current status of audit procedures including the Kmart Puerto Rico Operations.	\$0.00	0.4	\$0.00
Chang, Stephen	Meet with J. Drosopoulos (Sears), and E. Berrill, L. McDonnell, J. Staiger, and M. Lonnemann (Deloitte) to discuss the current status of audit procedures including the Kmart Puerto Rico Operations.	\$0.00	0.4	\$0.00
Dixon, Teagan (TJ)	Meet with M. Smietanski (Deloitte) to discuss outstanding contractor expiration date support.	\$0.00	0.2	\$0.00

## Sears Holdings Corporation

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
02/14/2019				
Fitzgerald, Connor	Email P. Patel (Sears) on missing support needed for the original cost inventory service organization control.	\$0.00	1.2	\$0.00
Lauret, Kyle	Meet with J. Drosopoulos (Sears), and E. Berrill, L. McDonnell, J. Staiger, M. Lonnemann (Deloitte) to discuss the current status of audit procedures including the Kmart Puerto Rico Operations.	\$0.00	0.4	\$0.00
Lonnemann, Malorie	Meet with J. Drosopoulos (Sears), and E. Berrill, L. McDonnell, J. Staiger (Deloitte) to discuss the current status of audit procedures including the Kmart Puerto Rico Operations.	\$0.00	0.4	\$0.00
Mason, David	Update Team Compliance Considerations Workpaper for manager questions.	\$0.00	0.3	\$0.00
Mason, David	Update documentation of rollforward testing for Infrastructure management.	\$0.00	1.7	\$0.00
Mason, David	Update list of year-end items to update in change management control.	\$0.00	2.2	\$0.00
Mason, David	Create listing of documentation and support used to test infrastructure access review control.	\$0.00	1.9	\$0.00
Mason, David	Update documentation of the production lockdown testing based on changes in procedures.	\$0.00	1.8	\$0.00
Nguyen, Donna	Review June bank statement received from J. Johnson (Sears) to consider whether it is sufficient for testing of Sears subsequent disbursement listing.	\$0.00	2.8	\$0.00
Nguyen, Donna	Review July bank statement received from J. Johnson (Sears) to consider whether it is sufficient for testing of Sears subsequent disbursement listing.	\$0.00	2.8	\$0.00
Nguyen, Donna	Update Connect (SHC request website) for support requested from G. Dyer (Sears) related to inventory control.	\$0.00	0.6	\$0.00

## Sears Holdings Corporation

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
02/14/2019				
Nguyen, Donna	Update Connect (SHC request website) for support requested from J. Johnson and B. Archambeau (Sears) related to subsequent disbursements testing.	\$0.00	0.7	\$0.00
Riordan, Katy	Address partner questions on the control documentation over manual invoice payment adjustments.	\$0.00	2.6	\$0.00
Smietanski, Meredith	Draft testing due dates for general IT controls.	\$0.00	1.1	\$0.00
Smietanski, Meredith	Document rollforward strategy for the purposes of testing IT controls.	\$0.00	3.9	\$0.00
Smietanski, Meredith	Review testing of production lockdown controls.	\$0.00	2.2	\$0.00
Smietanski, Meredith	Meet with T. Dixon (Deloitte) to discuss outstanding contractor expiration date support.	\$0.00	0.2	\$0.00
Smietanski, Meredith	Update documentation of the Service Organization Control rollforward testing procedures performed.	\$0.00	3.1	\$0.00
Staiger, Jt	Meet with J. Drosopoulos (Sears), and E. Berrill, L. McDonnell, M. Lonnemann, and (Deloitte) to discuss the current status of audit procedures including the Kmart Puerto Rico Operations.	\$0.00	0.4	\$0.00
Vajhala, Phani Kiran	Review edits made to IT production lockdown workpaper.	\$0.00	2.1	\$0.00
Weinert McDonnell, Lesley	Meet with J. Drosopoulos (Sears), and E. Berrill, J. Staiger, M. Lonnemann, and (Deloitte) to discuss the current status of audit procedures including the Kmart Puerto Rico Operations.	\$0.00	0.4	\$0.00
Weinert McDonnell, Lesley	Discussion with S. Brokke (Sears) regarding inclusion of Deloitte audit and tax fees in the administrative professional services fee carve-out accrual.	\$0.00	0.4	\$0.00

## Sears Holdings Corporation

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
02/15/2019				
Fitzgerald, Connor	Update price interface service organization inventory control documentation for the purposes of testing.	\$0.00	1.5	\$0.00
Mason, David	Assess prior procedures performed for infrastructure access review and how applicable to current year.	\$0.00	1.6	\$0.00
Mason, David	Draft list of year end items that should be included in IT control testing file.	\$0.00	2.9	\$0.00
Mason, David	Discuss with M. Smietanski (Deloitte) regarding Change Migration Tools.	\$0.00	0.5	\$0.00
Nguyen, Donna	Review June disbursement listing received from J. Johnson (Sears) to assess whether it is sufficient for testing of Sears subsequent disbursement listing.	\$0.00	2.9	\$0.00
Nguyen, Donna	Review July disbursement listing received from J. Johnson (Sears) to assess whether it is sufficient for testing of Sears subsequent disbursement listing.	\$0.00	2.9	\$0.00
Nguyen, Donna	Document selections for Sears subsequent disbursement listing.	\$0.00	2.2	\$0.00
Smietanski, Meredith	Discuss with D. Mason (Deloitte) regarding Change Migration Tools.	\$0.00	0.5	\$0.00
Smietanski, Meredith	Discuss with D. Mason and J. Hoyer (Deloitte) regarding Contractors Terms support received.	\$0.00	0.2	\$0.00
Straub, Kelsey	Research the amount of debt held by related parties that remains at the Company and was not apart of the credit bid for the assets and liabilities of the Company.	\$0.00	1.9	\$0.00
Vajhala, Phani Kiran	Review IT tools general control documentation.	\$0.00	1.9	\$0.00
02/16/2019				
Beekman, Berna	Review self-insurance data entry (for segments) as part of 2018 self-insurance analysis procedures.	\$0.00	0.8	\$0.00

## Sears Holdings Corporation

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
02/16/2019				
Beekman, Berna	Document procedures performed for 2018 self-insurance analysis to identify whether updates should be made.	\$0.00	3.2	\$0.00
Fitzgerald, Connor	Enhance documentation of inventory interface controls for the service organization controls reports.	\$0.00	2.3	\$0.00
Jaiswal, Himanshu	Update documentation of the corporate structure of the company as part of procedures to gain an understanding of the entity.	\$0.00	1.1	\$0.00
Nguyen, Donna	Update Connect (SHC request website) for additional support requested from B. Archambeau (Sears) related to subsequent disbursements testing.	\$0.00	0.4	\$0.00
Nguyen, Donna	Update Connect (SHC request website) for additional support requested from J. Johnson (Sears) related to subsequent disbursements testing.	\$0.00	0.6	\$0.00
02/17/2019				
Lauret, Kyle	Evaluate potential updates to Deloitte's global system to track services for legal entities (required for purposes of maintaining independence) based on analysis of Sears Holdings' current legal entity listing.	\$0.00	0.7	\$0.00
02/18/2019				
Hermanson, Tom	Draft questions on bankruptcy impacts regarding the financial statements of the statutory audit for the D. Meyer (Sears) to review.	\$0.00	1.6	\$0.00
Mason, David	Update documentation of process owner competency assessment workpaper.	\$0.00	2.6	\$0.00
Mason, David	Make updates to documentation of process owner competency assessment workpaper based on questions received from M. Smietanski (Deloitte).	\$0.00	1.4	\$0.00

## Sears Holdings Corporation

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
02/18/2019				
McManus, Joseph	Meet with K. Straub and K. Riordan (Deloitte) to discuss Service Organization Control testing priorities for the seniors and staff for the current week.	\$0.00	0.5	\$0.00
McManus, Joseph	Update Service Organization Controls report Project plan for current status of workpapers.	\$0.00	0.6	\$0.00
Riordan, Katy	Meet with K. Straub and J. McManus (Deloitte) to discuss Service Organization Control testing priorities for the seniors and staff for the current week.	\$0.00	0.5	\$0.00
Smietanski, Meredith	Make updates to the documentation of testing of production lockdown controls.	\$0.00	1.7	\$0.00
Straub, Kelsey	Meet with K. Riordan and J. McManus (Deloitte) to discuss Service Organization Control testing priorities for the seniors and staff for the current week.	\$0.00	0.5	\$0.00
02/19/2019				
Beekman, Berna	Review self-insurance assumptions (for worker's compensation segments).	\$0.00	0.5	\$0.00
Berggren, Maureen	Meet with T. Dixon, E. Berrill, J. Staiger and G. Yauch (Deloitte) to discuss update on status of audit and open procedures as it relates to IT Specialist work.	\$0.00	0.4	\$0.00
Berrill, Liz	Meet with T. Dixon, M. Berggren, J. Staiger and G. Yauch (Deloitte) to discuss update on status of audit and open procedures as it relates to IT Specialist work.	\$0.00	0.4	\$0.00
Dixon, Teagan (TJ)	Meet with J. Staiger, M. Berggren, E. Berrill, and G. Yauch ( Deloitte) to discuss update on status of audit and open procedures as it relates to IT Specialist work.	\$0.00	0.4	\$0.00

## Sears Holdings Corporation

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i><b>Audit Services</b></i>				
02/19/2019				
Fitzgerald, Connor	Update service inventory control outstanding request listing so S. Brokke (Sears) knows which items are outstanding as of 2/19/2019.	\$0.00	0.8	\$0.00
Hoye, Jim	Update general IT control testing workpapers to send to K. Straub (Deloitte).	\$0.00	0.5	\$0.00
Lonnemann, Malorie	Meet with D. Nguyen and K. Riordan (Deloitte) to discuss updated invoice and receipt match control documentation.	\$0.00	0.6	\$0.00
Mason, David	Update documentation of procedures performed to assess the control process owner's competency.	\$0.00	1.6	\$0.00
Mason, David	Update documentation of the production lockdown testing based on questions received from M. Smietanski (Deloitte).	\$0.00	2.5	\$0.00
Nguyen, Donna	Request support for subsequent disbursement testing from B. Archambeau (Sears).	\$0.00	0.4	\$0.00
Nguyen, Donna	Meet with K. Riordan and M. Lonnemann (Deloitte) to discuss updated invoice and receipt match control documentation.	\$0.00	0.6	\$0.00
Riordan, Katy	Meet with D. Nguyen and M. Lonnemann (Deloitte) to discuss updated invoice and receipt match control documentation.	\$0.00	0.6	\$0.00
Smietanski, Meredith	Draft notes based on previous discussion regarding Ciboodle revenue system change management.	\$0.00	2.0	\$0.00
Smietanski, Meredith	Review testing of Sears IT automated business processes.	\$0.00	2.0	\$0.00
Smietanski, Meredith	Document updates based on findings from testing production lockdown controls.	\$0.00	2.1	\$0.00

## Sears Holdings Corporation

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
02/19/2019				
Staiger, Jt	Meet with T. Dixon, M. Berggren, E. Berrill, and G. Yauch (Deloitte) to discuss update on status of audit and open procedures as it relates to IT Specialist work.	\$0.00	0.4	\$0.00
Vajhala, Phani Kiran	Review addressed questions on documentation of common administrator access reviews.	\$0.00	0.9	\$0.00
Yauch, Glenn	Meet with J. Staiger, M. Berggren, E. Berrill, and J. Staiger (Deloitte) to discuss update on status of audit and open procedures as it relates to IT Specialist work.	\$0.00	0.4	\$0.00
02/20/2019				
Allen, Michael	Update documentation of design and implementation testing of Manual adjustments in Sears payment system control based on questions received from K. Riordan (Deloitte).	\$0.00	1.8	\$0.00
Beekman, Berna	Document self-insurance assumptions (for worker's compensation segments) based on review.	\$0.00	3.0	\$0.00
Berrill, Liz	Meet with J. Berry, L. McDonnell, J. Staiger, M. Lonnemann, and S. Chang (Deloitte) to discuss the team priorities for the week, including procedures performed over the Kmart Puerto Rico Tax schedules.	\$0.00	1.1	\$0.00
Berrill, Liz	Meet with B. Phelan (Sears), J. Berry, and L. McDonnell (Deloitte) to discuss status of pension procedures and updates moving forward.	\$0.00	0.8	\$0.00
Berrill, Liz	Meet with J. Berry, L. McDonnell, and J. Staiger (Deloitte) to discuss cash flow forecasting related to Deloitte & Touche LLP services for the estate.	\$0.00	1.1	\$0.00
Berry, Jim	Meet with E. Berrill, L. McDonnell, and J. Staiger (Deloitte) to discuss cash flow forecasting related to Deloitte & Touche LLP services for the estate.	\$0.00	1.1	\$0.00



## Sears Holdings Corporation

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
02/20/2019				
Berry, Jim	Meet with B. Phelan (Sears), J. Berry, and L. McDonnell (Deloitte) to discuss status of pension procedures and updates moving forward.	\$0.00	0.8	\$0.00
Berry, Jim	Meet with E. Berrill, L. McDonnell, J. Staiger, M. Lonnemann, and S. Chang (Deloitte) to discuss the team priorities for the week, including procedures performed over the Kmart Puerto Rico Tax schedules.	\$0.00	1.1	\$0.00
Chang, Stephen	Meet with J. Berry, E. Berrill, L. McDonnell, J. Staiger, and M. Lonnemann (Deloitte), to discuss the team priorities for the week, including procedures performed over the Kmart Puerto Rico Tax schedules.	\$0.00	1.1	\$0.00
Fitzgerald, Connor	Make updates to testing of procedures performed over physical inventory controls.	\$0.00	2.0	\$0.00
Fitzgerald, Connor	Update inventory service organization control project plan tracker for February 20th for benefit of S. Brokke (Sears).	\$0.00	0.8	\$0.00
Jaiswal, Himanshu	Document ownership tracking procedures as a method of understanding the entity.	\$0.00	0.9	\$0.00
Lauret, Kyle	Draft updated weekly leadership meeting agenda to reflect current status of open areas for benefit of S. Brokke (Sears).	\$0.00	0.6	\$0.00
Lonnemann, Malorie	Meet with E. Berrill, L. McDonnell, J. Staiger, J. Berry, and S. Chang (Deloitte) to discuss the team priorities for the week, including procedures performed over the Kmart Puerto Rico Tax schedules.	\$0.00	1.1	\$0.00
Mason, David	Update General IT Controls Workpaper based on reviewer questions and comments.	\$0.00	1.7	\$0.00

## Sears Holdings Corporation

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
02/20/2019				
Nguyen, Donna	Update Connect (Deloitte SHC request system) for additional support needed to complete subsequent disbursements testing.	\$0.00	0.4	\$0.00
Riordan, Katy	Review the Kmart three way match control.	\$0.00	3.7	\$0.00
Smietanski, Meredith	Review Ciboodle revenue change management controls.	\$0.00	1.6	\$0.00
Staiger, Jt	Meet with J. Berry, E. Berrill, L. McDonnell, M. Lonnemann, and S. Chang (Deloitte) to discuss the team priorities for the week, including procedures performed over the Kmart Puerto Rico Tax schedules.	\$0.00	1.1	\$0.00
Staiger, Jt	Meet with J. Berry, E. Berrill, and L. McDonnell (Deloitte) to discuss cash flow forecasting related to Deloitte & Touche LLP services for the estate.	\$0.00	1.1	\$0.00
Vajhala, Phani Kiran	Update documentation of backups testing procedures.	\$0.00	3.3	\$0.00
Weinert McDonnell, Lesley	Meet with J. Berry, E. Berrill, and J. Staiger (Deloitte) to discuss cash flow forecasting related to Deloitte & Touche LLP services for the estate.	\$0.00	1.1	\$0.00
Weinert McDonnell, Lesley	Meet with J. Berry, E. Berrill, J. Staiger, M. Lonnemann, and S. Chang (Deloitte) to discuss the team priorities for the week, including procedures performed over the Kmart Puerto Rico Tax schedules.	\$0.00	1.1	\$0.00
Weinert McDonnell, Lesley	Meet with B. Phelan (Sears), J. Berry, and L. McDonnell (Deloitte) to discuss status of pension procedures and updates moving forward.	\$0.00	0.8	\$0.00
02/21/2019				
Allen, Michael	Update Operating Effectiveness procedural documentation for testing of Expenditure Service Organization Control- Manual adjustments within Sears payment system.	\$0.00	3.2	\$0.00

## Sears Holdings Corporation

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
02/21/2019				
Allen, Michael	Meet with M. Lonnemann, K. Riordan, and D. Nguyen (Deloitte) to discuss additional testing and procedures to be performed over expenditure controls.	\$0.00	0.4	\$0.00
Allen, Michael	Update documentation of the operating effectiveness testing of Expenditure control, manual payment within Sears systems, based on discussion with M. Lonnemann, D. Nguyen, and K. Riordan (Deloitte).	\$0.00	1.5	\$0.00
Beekman, Berna	Review self-insurance assumptions (for Kmart worker's compensation segments).	\$0.00	2.5	\$0.00
Beekman, Berna	Review self-insurance assumptions (for Sears worker's compensation segments).	\$0.00	1.0	\$0.00
Berggren, Maureen	Meet with G. Yauch, T. Dixon and P. Vajhala (Deloitte) to discuss SHC updates and testing progress.	\$0.00	0.5	\$0.00
Berrill, Liz	Meet with R. Riecker (Sears) to discuss status of 2018 pension procedures.	\$0.00	0.5	\$0.00
Dixon, Teagan (TJ)	Meet with G. Yauch, M. Berggren, and P. Vajhala ( Deloitte) to discuss SHC updates and testing progress.	\$0.00	0.5	\$0.00
Fitzgerald, Connor	Update documentation of source data considerations for inventory.	\$0.00	2.0	\$0.00
Fitzgerald, Connor	Update inventory service organization control project plan tracker for February 21st for benefit of S. Brokke (Sears).	\$0.00	0.9	\$0.00
Lonnemann, Malorie	Meet with M. Allen, K. Riordan, and D. Nguyen ( Deloitte) to discuss additional testing and procedures to be performed over expenditure controls.	\$0.00	0.4	\$0.00
Lonnemann, Malorie	Meet with J. Staiger, P. Vajhala, and M. Smietanski (Deloitte) to discuss the potential need of an IT owner to sign the Service Organization Control reports.	\$0.00	0.3	\$0.00

## Sears Holdings Corporation

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
02/21/2019				
Mason, David	Update IT Risk Worksheet concurrently with the Control Mapping worksheet.	\$0.00	1.6	\$0.00
Mason, David	Analyze Subsequent Events memo for recent updates.	\$0.00	0.5	\$0.00
McManus, Joseph	Update Estimated Time to Completion file for progress made during week of 2/23.	\$0.00	0.8	\$0.00
Nguyen, Donna	Update Connect (Deloitte SHC request system) for support needed from B. Archambeau (Sears) to continue subsequent disbursements testing.	\$0.00	0.4	\$0.00
Nguyen, Donna	Update procedures text box in subsequent disbursements testing workpaper to better align with testing performed.	\$0.00	3.9	\$0.00
Nguyen, Donna	Meet with M. Lonnemann, K. Riordan, and M. Allen (Deloitte) to discuss additional testing and procedures to be performed over expenditure controls.	\$0.00	0.4	\$0.00
Riordan, Katy	Meet with M. Lonnemann, D. Nguyen, and M. Allen (Deloitte) to discuss additional testing and procedures to be performed over expenditure controls.	\$0.00	0.4	\$0.00
Smietanski, Meredith	Update documentation of rollforward strategy for testing of IT controls.	\$0.00	2.0	\$0.00
Smietanski, Meredith	Make updates to the procedures performed to test the Sears IT automated business processes.	\$0.00	3.2	\$0.00
Smietanski, Meredith	Meet with M. Lonnemann, P. Vajhala, and J. Staiger (Deloitte) to discuss the potential need of an IT owner to sign the Service Organization Control reports.	\$0.00	0.3	\$0.00
Staiger, Jt	Meet with M. Lonnemann, P. Vajhala, and M. Smietanski (Deloitte) to discuss the potential need of an IT owner to sign the Service Organization Control reports.	\$0.00	0.3	\$0.00

## Sears Holdings Corporation

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
02/21/2019				
Vajhala, Phani Kiran	Meet with M. Lonnemann, J. Staiger, and M. Smietanski (Deloitte) to discuss the potential need of an IT owner to sign the Service Organization Control reports.	\$0.00	0.3	\$0.00
Vajhala, Phani Kiran	Meet with T. Dixon, M. Berggren, and G. Yauch ( Deloitte) to discuss SHC updates and testing progress.	\$0.00	0.5	\$0.00
Vajhala, Phani Kiran	Review access provisioning control workpaper.	\$0.00	2.2	\$0.00
Yauch, Glenn	Meet with T. Dixon, M. Berggren, and P. Vajhala ( Deloitte) to discuss SHC updates and testing progress.	\$0.00	0.5	\$0.00
02/22/2019				
Allen, Michael	Update documentation based for operating effectiveness testing of manual adjustments to the Sears payment system control based on discussion with K. Corbat (Sears).	\$0.00	1.5	\$0.00
Allen, Michael	Update documentation of design and implementation testing of the manual payment in Sears system control based on discussion from K. Corbat (Sears).	\$0.00	2.1	\$0.00
Allen, Michael	Update documentation for operating effectiveness of Expenditure Service organization control testing based on support received from T. Ellindram (Sears).	\$0.00	2.4	\$0.00
Allen, Michael	Participate in call with M. Lonnemann, K. Riordan (Deloitte), K. Corbat, and J. Johnson ( Sears), to discuss the payment detail associated with selections made for testing of expenditure controls.	\$0.00	0.7	\$0.00
Fitzgerald, Connor	Update documentation of the automated shrink accrual calculation.	\$0.00	1.5	\$0.00

## Sears Holdings Corporation

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
02/22/2019				
Lonnemann, Malorie	Participate in call with K. Riordan, M. Allen (Deloitte), K. Corbat, and J. Johnson (Sears), to discuss the payment detail associated with selections made for testing of expenditure controls.	\$0.00	0.7	\$0.00
Mason, David	Draft list of outstanding items while reconciling Systems Overview and Assertions document with prior year workpapers.	\$0.00	1.4	\$0.00
Nguyen, Donna	Review files used in disbursements control testing to identify if additional testing is needed.	\$0.00	1.8	\$0.00
Nguyen, Donna	Update documentation related to Sears selection in subsequent disbursements testing workpaper.	\$0.00	2.9	\$0.00
Nguyen, Donna	Request additional support for subsequent disbursement testing from B. Archambeau (Sears).	\$0.00	0.4	\$0.00
Riordan, Katy	Participate in call with M. Lonnemann, M. Allen (Deloitte), K. Corbat, and J. Johnson (Sears), to discuss the payment detail associated with selections made for testing of expenditure controls.	\$0.00	0.7	\$0.00
Smietanski, Meredith	Review the contractor expiration date support for use in control documentation.	\$0.00	0.9	\$0.00
Vajhala, Phani Kiran	Review addressed questions on control documentation on access provisioning workpaper.	\$0.00	2.7	\$0.00
02/23/2019				
Allen, Michael	Update documentation of Expenditure control summary documentation based on previous discussion with K. Corbat (Sears).	\$0.00	1.6	\$0.00
Allen, Michael	Update documentation of Service Organization control testing based on additional payment support detail (required for certain selections) obtained from T. Ellindram (Sears).	\$0.00	2.2	\$0.00

## Sears Holdings Corporation

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
02/23/2019				
Nguyen, Donna	Close out remaining requests marked as open on Connect (Deloitte SHC request system).	\$0.00	0.4	\$0.00
02/25/2019				
Allen, Michael	Update documentation of testing of Manual adjustments in Sears payment system control based on review questions regarding selections from K. Riordan (Deloitte).	\$0.00	1.4	\$0.00
Hermanson, Tom	Assess Other Comprehensive Income tax implications as it relates to Sears.	\$0.00	1.0	\$0.00
Mason, David	Update Contractor termination workpaper for updated support received from SHC.	\$0.00	0.6	\$0.00
Nguyen, Donna	Address K. Riordan (Deloitte) questions on documentation of expenditure controls related to Sears 3-way match system.	\$0.00	3.9	\$0.00
Nguyen, Donna	Address K. Riordan (Deloitte) questions on documentation of expenditure controls related to Kmart 3-way match system.	\$0.00	3.9	\$0.00
Nguyen, Donna	Update Connect (Deloitte SHC request system) to close out support no longer needed for expenditure controls.	\$0.00	0.2	\$0.00
Riordan, Katy	Review the changes made to the Kmart three-way match control.	\$0.00	3.8	\$0.00
Riordan, Katy	Review the changes made to the Sears three-way match control.	\$0.00	3.9	\$0.00
Smietanski, Meredith	Update documentation based on the contractor expiration date support.	\$0.00	3.7	\$0.00
Vajhala, Phani Kiran	Review control workpapers on Access terminations.	\$0.00	1.2	\$0.00
02/26/2019				
Allen, Michael	Update documentation of testing of the 3-way match control for Sears merchandise based on review questions from M. Lonnemann (Deloitte).	\$0.00	1.7	\$0.00

## Sears Holdings Corporation

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
02/26/2019				
Allen, Michael	Update documentation regarding certain selections for three way match testing of Sears merchandise based on discussion with T. Ellindram (Sears).	\$0.00	1.2	\$0.00
Allen, Michael	Draft control testing procedures documentation for the 3-way match (receipt, invoice, and purchase order) control.	\$0.00	1.4	\$0.00
Berrill, Liz	Meet with J. Berry, L. McDonnell, J. Staiger, K. Lauret, M. Lonnemann, and S. Chang (Deloitte) to discuss the team priorities for the week, including procedures performed over the Sears Hometown and Outlet Store (SHO) Service Organization Control Report.	\$0.00	0.6	\$0.00
Berry, Jim	Meet with E. Berrill, L. McDonnell, J. Staiger, K. Lauret, M. Lonnemann, and S. Chang (Deloitte) to discuss the team priorities for the week, including procedures performed over the Sears Hometown and Outlet Store (SHO) Service Organization Control Report	\$0.00	0.6	\$0.00
Chang, Stephen	Meet with E. Berrill, L. McDonnell, J. Staiger, K. Lauret, M. Lonnemann, and J. Berry (Deloitte) to discuss the team priorities for the week, including procedures performed over the Sears Hometown and Outlet Store (SHO) Service Organization Control Report	\$0.00	0.6	\$0.00
Lauret, Kyle	Meet with E. Berrill, L. McDonnell, J. Staiger, J. Berry, M. Lonnemann, and S. Chang (Deloitte) to discuss the team priorities for the week, including procedures performed over the Sears Hometown and Outlet Store (SHO) Service Organization Control Report	\$0.00	0.6	\$0.00



## Sears Holdings Corporation

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i><b>Audit Services</b></i>				
02/26/2019				
Lonnemann, Malorie	Meet with E. Berrill, L. McDonnell, J. Staiger, K. Lauret, S. Chang, and J. Berry (Deloitte) to discuss the team priorities for the week, including procedures performed over the Sears Hometown and Outlet Store (SHO) Service Organization Control Report.	\$0.00	0.6	\$0.00
Nguyen, Donna	Update Connect (Deloitte SHC request system) to remove support no longer needed from SHC.	\$0.00	0.9	\$0.00
Riordan, Katy	Review the updates made to the import system match control.	\$0.00	3.7	\$0.00
Riordan, Katy	Review the changes made to the vendor changes review control.	\$0.00	3.9	\$0.00
Smietanski, Meredith	Review testing of production lockdown controls.	\$0.00	2.5	\$0.00
Staiger, Jt	Analyze cash flow forecasts v. actuals for February and March for the Sears estate.	\$0.00	2.5	\$0.00
Staiger, Jt	Meet with E. Berrill, L. McDonnell, J. Berry, K. Lauret, M. Lonnemann, and S. Chang (Deloitte) to discuss the team priorities for the week, including procedures performed over the Sears Hometown and Outlet Store (SHO) Service Organization Control Report.	\$0.00	0.6	\$0.00
02/27/2019				
Allen, Michael	Update documentation of testing of Manual adjustments in Sears payment control based on response from W. Ewing (Sears).	\$0.00	1.2	\$0.00
Allen, Michael	Draft email to K. Corbat (Sears) regarding certain selections for the manual payments made in Sears payment system.	\$0.00	0.6	\$0.00

## Sears Holdings Corporation

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
02/27/2019				
Allen, Michael	Participate in call with K. Lauret, J. Staiger, A. Williams, M. Lonnemann, T. Berland, K. Straub, K. Riordan, J. McManus, and D. Nguyen ( Deloitte) to discuss status of the Service Organization Control report and statutory audit issuances.	\$0.00	0.3	\$0.00
Allen, Michael	Correspond via email with D. Agarwal (Sears) on a debit memo authorized by her to gain a better understanding of a transaction associated with a selection for Expenditure control testing.	\$0.00	0.3	\$0.00
Berland, Taylor	Participate in call with K. Lauret, J. Staiger, A. Williams, M. Lonnemann, M. Allen, K. Straub, K. Riordan, J. McManus, and D. Nguyen (Deloitte) to discuss status of the Service Organization Control report and statutory audit issuances.	\$0.00	0.3	\$0.00
Dixon, Teagan (TJ)	Meet with M. Lonnemann, P. Vajhala, and J. Staiger (Deloitte) to discuss risk memo requirements.	\$0.00	0.4	\$0.00
Hermanson, Tom	Assess Puerto Rico tax refundable issues to address to D. Meyer (Sears) based on bankruptcy.	\$0.00	0.8	\$0.00
Lauret, Kyle	Draft updated agenda for weekly status meeting with S. Brokke and J. Drosopoulos (Sears).	\$0.00	0.4	\$0.00
Lauret, Kyle	Analyze list of open Deloitte engagements to create a tracker of the status of each engagement to assist in ongoing monitoring of independence.	\$0.00	2.2	\$0.00
Lauret, Kyle	Participate in call with J. Staiger, A. Williams, M. Lonnemann, T. Berland, K. Straub, K. Riordan, J. McManus, and D. Nguyen (Deloitte) to discuss status of the Service Organization Control report and statutory audit issuances.	\$0.00	0.3	\$0.00

## Sears Holdings Corporation

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
02/27/2019				
Lonnemann, Malorie	Meet with M. Lonnemann, P. Vajhala, and T. Dixon (Deloitte) to discuss risk memo requirements.	\$0.00	0.4	\$0.00
Mason, David	Update Systems Overview and Assertions workpaper for new support.	\$0.00	0.6	\$0.00
Nguyen, Donna	Participate in call with K. Lauret, J. Staiger, A. Williams, M. Lonnemann, T. Berland, K. Straub, K. Riordan, J. McManus, and M. Allen (Deloitte) to discuss status of the Service Organization Control report and statutory audit issuances.	\$0.00	0.3	\$0.00
Riordan, Katy	Participate in call with K. Lauret, J. Staiger, A. Williams, M. Lonnemann, T. Berland, K. Straub, M. Allen, J. McManus, and D. Nguyen (Deloitte) to discuss status of the Service Organization Control report and statutory audit issuances.	\$0.00	0.3	\$0.00
Riordan, Katy	Review the changes made to the subsequent disbursement testing file.	\$0.00	3.6	\$0.00
Riordan, Katy	Review Kmart expenditure control.	\$0.00	3.8	\$0.00
Staiger, Jt	Participate in call with K. Lauret, A. Williams, M. Lonnemann, T. Berland, K. Straub, K. Riordan, J. McManus, and D. Nguyen (Deloitte) to discuss status of the Service Organization Control report and statutory audit issuance's.	\$0.00	0.3	\$0.00
Staiger, Jt	Meet with M. Lonnemann, P. Vajhala, and T. Dixon (Deloitte) to discuss risk memo requirements.	\$0.00	0.4	\$0.00
Straub, Kelsey	Participate in call with K. Lauret, J. Staiger, A. Williams, M. Lonnemann, T. Berland, K. Riordan, J. McManus, and D. Nguyen ( Deloitte) to discuss status of the Service Organization Control report and statutory audit issuances.	\$0.00	0.3	\$0.00
Vajhala, Phani Kiran	Meet with M. Lonnemann, J. Staiger, and T. Dixon (Deloitte) to discuss risk memo requirements.	\$0.00	0.4	\$0.00

## Sears Holdings Corporation

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i><b>Audit Services</b></i>				
02/27/2019				
Weinert McDonnell, Lesley	Review actuarial specialist scoping memo for pension liability audit.	\$0.00	2.9	\$0.00
Weinert McDonnell, Lesley	Meet with E. Berrill, J. Berry, J. Staiger, K. Lauret, M. Lonnemann, and S. Chang (Deloitte) to discuss the team priorities for the week, including procedures performed over the Sears Hometown and Outlet Store (SHO) Service Organization Control Report.	\$0.00	0.6	\$0.00
Williams, Adam	Participate in call with K. Lauret, J. Staiger, M. Allen, M. Lonnemann, T. Berland, K. Straub, K. Riordan, J. McManus, and D. Nguyen ( Deloitte) to discuss status of the Service Organization Control report and statutory audit issuances.	\$0.00	0.3	\$0.00
02/28/2019				
Lauret, Kyle	Update Deloitte engagement tracker of the status of each engagement for ongoing monitoring of independence.	\$0.00	1.4	\$0.00
Mason, David	Draft email to J. Hoyer (Deloitte) on outstanding contractors for contractor terminations workpaper.	\$0.00	0.3	\$0.00
Nguyen, Donna	Update documentation of expenditure control related to Kmart 3-way match process.	\$0.00	2.9	\$0.00
Riordan, Katy	Review the updates made to the manual payment control for Sears.	\$0.00	3.7	\$0.00
Riordan, Katy	Review and Update the expenditures information used in a control matrix.	\$0.00	3.4	\$0.00
Subtotal for Audit Services:			567.7	\$0.00

***Out of Scope Audit Services***

02/01/2019

Hennelly, McKenna	Review the details of the new Sears credit card renewal contract to analyze accounting treatment.	\$400.00	1.1	\$440.00
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## Sears Holdings Corporation

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
02/01/2019				
Lonnemann, Malorie	Review going concern updates made in the management representation letter, including changes in language in statutory audits.	\$400.00	1.7	\$680.00
Rogers, Chris	Research accounting guidance related to timing issues that can occur during liquidation basis accounting.	\$600.00	2.2	\$1,320.00
02/02/2019				
Lauret, Kyle	Finalize required audit documentation to complete accounting analysis of the Company's revenue recognition for co-branded credit card agreement.	\$500.00	0.3	\$150.00
Lonnemann, Malorie	Update disclosure in statutory audit based on changes in going concern assessments due to the bankruptcy.	\$400.00	1.4	\$560.00
02/04/2019				
Fitzgerald, Connor	Update language of going concern analysis based on recent Company bankruptcy proceedings for Sears Re statutory engagement.	\$300.00	3.9	\$1,170.00
Gangisetty, Sujana	Compile listing of Kmart Inventory data obtained from general ledger for the purpose of creating the Inventory dashboard.	\$80.00	3.0	\$240.00
Klein, Sara	Meet with L. McDonnell, S. Hurwitz, E. Berrill, J. Berry, and J. Staiger (Deloitte) to analyze go forward audit requirements for Sears Holdings Corporation.	\$600.00	0.9	\$540.00
Prettyman, Carmen	Document procedures performed to identify potential independence conflicts with engagement.	\$300.00	3.2	\$960.00
Straub, Kelsey	Collect 2018 audit and advisory workpapers to complete electronic filing of workpapers as required by auditing standards.	\$300.00	3.9	\$1,170.00
Straub, Kelsey	Reconcile the liabilities subject to compromise in the third quarter 2018 balance sheet to the monthly operating reports.	\$300.00	0.7	\$210.00

## Sears Holdings Corporation

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
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*Out of Scope Audit Services*

02/05/2019

Berry, Jim	Meet with K. Lauret and D. Bradfield (Deloitte) to discuss revenue recognition considerations under series vs. distinct guidance for the Sears protection agreement contract.	\$600.00	0.4	\$240.00
Fitzgerald, Connor	Update going concern analysis based on recent Company bankruptcy proceedings, including statutory audit impacts.	\$300.00	3.7	\$1,110.00
Gangisetty, Sujana	Utilize Inventory data obtained from the general ledger for Kmart stores to calculate inventory metrics such as Cost Complement percentage for individual stores.	\$80.00	2.0	\$160.00

02/06/2019

Balester, Jennifer	Meet with K. Lauret (Deloitte) to discuss updated audit procedures for self insurance.	\$500.00	0.2	\$100.00
Balester, Jennifer	Compose email to S. Pino, B. Beekman, K. Doster, B. Babbar (Deloitte) regarding electronic filing of workpapers for self insurance.	\$500.00	0.1	\$50.00
Fitzgerald, Connor	Update reporting documents for revised going concern language given recent Company bankruptcy proceedings.	\$300.00	3.5	\$1,050.00
Gangisetty, Sujana	Create Inventory Dashboards for Inventory balances per store to analyze trends.	\$80.00	3.0	\$240.00
Lauret, Kyle	Meet with J. Balester (Deloitte) regarding electronic filing of workpapers for self insurance.	\$500.00	0.2	\$100.00
Nanda, Priyanka	Review of Sears Junior Debtor In Possession transaction , prepared by Yash Jain (Deloitte) for assessing the accounting analysis of the Junior Debt.	\$160.00	3.0	\$480.00
Staiger, Jt	Review analysis on accounting considerations related to the sale of investments to third party.	\$500.00	0.8	\$400.00

## Sears Holdings Corporation

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
02/06/2019				
Straub, Kelsey	Edit the going concern consultation memo for Kmart Puerto Rico for partner questions on the disclosure language and basis for conclusion.	\$300.00	2.3	\$690.00
Vemu, Vijay	Perform data analysis over the Inventory per square foot data obtained from the general ledger.	\$80.00	2.0	\$160.00
02/07/2019				
Chang, Stephen	Perform secondary review of addressed comments on internal medium term notes sale consideration memo.	\$400.00	0.6	\$240.00
Fitzgerald, Connor	Document the Company's subsequent event disclosure for the sale and impairment of medium term note investments.	\$300.00	2.1	\$630.00
Gangisetty, Sujana	Create Inventory Dashboard for Cost complement percentage data to analyze trends.	\$80.00	2.0	\$160.00
Lauret, Kyle	Meet with K. Straub (Deloitte) to evaluate preliminary collection of audit workpapers to evaluate next steps in order to prepare the 2018 audit file for electronic filing as required by auditing standards.	\$500.00	0.4	\$200.00
Lonnemann, Malorie	Review revised memo documenting consultation with Deloitte specialists regarding going concern conclusion.	\$400.00	1.1	\$440.00
Straub, Kelsey	Identify required audit workpapers in order to prepare for electronic filing of workpapers for the 2018 audit.	\$300.00	1.4	\$420.00
Straub, Kelsey	Meet with K. Lauret (Deloitte) to evaluate preliminary collection of audit workpapers to evaluate next steps in order to prepare the 2018 audit file for electronic filing as required by auditing standards.	\$300.00	0.4	\$120.00
Vemu, Vijay	Update Inventory dashboard to analyze individual stores that exhibit unusual amounts.	\$80.00	4.0	\$320.00

## Sears Holdings Corporation

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
02/08/2019				
Gangisetty, Sujana	Create Inventory Dashboard analyzing the relationship between Inventory Markup percentage and cost complement percentage to analyze trends.	\$80.00	3.4	\$272.00
Gangisetty, Sujana	Create Inventory Dashboard for Inventory Markup percentage data in order to analyze trends.	\$80.00	2.9	\$232.00
Lonnemann, Malorie	Review related disclosure for Kmart Puerto Rico Operations LLC's 2017 statutory audit caused by going concern updates.	\$400.00	0.9	\$360.00
Pradhan, Smruti	Update Inventory Dashboard analysis for specific statistics at individual store levels in order to analyze trends.	\$120.00	4.0	\$480.00
Straub, Kelsey	Assess the remaining procedures on remaining audit workpapers in order to complete the electronic filing of workpapers as required by auditing standards.	\$300.00	2.6	\$780.00
Straub, Kelsey	Draft initial list of procedures to plan for the audit of the Company's pension plan balances.	\$300.00	0.9	\$270.00
Vemu, Vijay	Update Inventory dashboards to include data interactive features to analyze for trends.	\$80.00	4.0	\$320.00
02/09/2019				
Straub, Kelsey	Organize and compile audit workpapers in order to electronically file the 2018 audit file in accordance with required auditing standards.	\$300.00	1.2	\$360.00
Straub, Kelsey	Address partner questions on documentation of accounting for sale of medium term notes.	\$300.00	1.2	\$360.00
Straub, Kelsey	Update initial list of procedures to plan for the audit of the Company's pension plan balances.	\$300.00	0.9	\$270.00



## Sears Holdings Corporation

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
02/11/2019				
Chang, Stephen	Meet with J. Brown (Willis Towers Watson), J. Drosopoulos (Sears) and L. McDonnell, J. Staiger, C. Drager, M. Hu, and K. Straub (Deloitte) to discuss year-end remeasurement of the Company's pension plans.	\$400.00	0.4	\$160.00
Donthisaram, Shravya	Review data analytics performed over individual inventory store data to assess whether additional procedures should be performed.	\$80.00	3.8	\$304.00
Drager, Christine	Meet with J. Brown (Willis Towers Watson), J. Drosopoulos (Sears) and L. McDonnell, J. Staiger, M. Hu, S. Chang and K. Straub (Deloitte) to discuss year-end remeasurement of the Company's pension plans.	\$600.00	0.4	\$240.00
Gangisetty, Sujana	Update Inventory Dashboard for additional data for Kmart stores.	\$80.00	4.0	\$320.00
Hu, May	Review prior year pension procedures to consider which can be applied to this year.	\$300.00	0.4	\$120.00
Hu, May	Meet with J. Brown (Willis Towers Watson), J. Drosopoulos (Sears) and L. McDonnell, C. Drager, J. Staiger, S. Chang and K. Straub (Deloitte) to discuss year-end remeasurement of the Company's pension plans.	\$300.00	0.4	\$120.00
Lauret, Kyle	Meet with S. Pradhan and J. McManus (Deloitte) to discuss Data Analytics Specialists' charts, graphs, and visual outputs for Kmart Store inventory valuation procedures.	\$500.00	0.6	\$300.00
McManus, Joseph	Meet with S. Pradhan and K. Lauret (Deloitte) to discuss Data Analytics Specialists' charts, graphs, and visual outputs for Kmart Store inventory valuation procedures.	\$300.00	0.6	\$180.00
Nguyen, Donna	Run Essbase (SHC general ledger system) to identify year- end revenue and total assets to assess materiality.	\$200.00	1.1	\$220.00

## Sears Holdings Corporation

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
02/11/2019				
Prettyman, Carmen	Document assessment of potential engagement risks as they relate to the Company and Deloitte's independence.	\$300.00	3.7	\$1,110.00
Simpson, Lindsey	Perform accounting research on the Company's pension plan changes and measurement date.	\$500.00	3.1	\$1,550.00
Staiger, Jt	Analyze procedures to perform over the pension balance for Sears 2018 financial statements.	\$500.00	1.2	\$600.00
Staiger, Jt	Meet with J. Brown (Willis Towers Watson), J. Drosopoulos (Sears) and L. McDonnell, C. Drager, M. Hu, S. Chang and K. Straub (Deloitte) to discuss year-end remeasurement of the Company's pension plans.	\$500.00	0.4	\$200.00
Straub, Kelsey	Prepare risk assessment documentation on pension obligation as a part of planning procedures.	\$300.00	2.9	\$870.00
Straub, Kelsey	Meet with J. Brown (Willis Towers Watson), J. Drosopoulos (Sears) and L. McDonnell, J. Staiger, C. Drager, M. Hu, S. Chang (Deloitte) to discuss year-end remeasurement of the Company's pension plans.	\$300.00	0.4	\$120.00
Straub, Kelsey	Organize 2018 advisory workpapers in preparation for the electronic filing of workpapers in accordance with auditing standards.	\$300.00	1.7	\$510.00
Weinert McDonnell, Lesley	Meet with J. Brown (Willis Towers Watson), J. Drosopoulos (Sears) and J. Staiger, C. Drager, M. Hu, S. Chang and K. Straub (Deloitte) to discuss year-end remeasurement of the Company's pension plans.	\$600.00	0.4	\$240.00
02/12/2019				
Allen, Michael	Review analytical procedures performed over Kmart stores to identify which analytical tools can be utilized in testing of Inventory.	\$200.00	1.9	\$380.00

## Sears Holdings Corporation

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
02/12/2019				
Anderson, Jenifer	Email J. Staiger and J. Feller (Deloitte) regarding the likelihood of a 2018 audit due to the bankruptcy.	\$500.00	0.5	\$250.00
Chang, Stephen	Review of agenda to discuss with management different approaches to testing pension plans based on control reliance or non control reliance.	\$400.00	1.0	\$400.00
Chang, Stephen	Meet with C. Weller, L. Simpson, L. McDonnell, J. Staiger, C. Drager, M. Hu, and K. Straub (Deloitte) to discuss the measurement date of the Company's pension plans.	\$400.00	0.3	\$120.00
Das, Arnab	Update Kmart inventory dashboard for additional support received.	\$160.00	0.9	\$144.00
Donthisaram, Shravya	Update the inventory dashboard for Kmart stores based on additional support received.	\$80.00	4.7	\$376.00
Drager, Christine	Meet with C. Weller, L. Simpson, L. McDonnell, J. Staiger, M. Hu, S. Chang and K. Straub (Deloitte) to discuss the measurement date of the Company's pension plans.	\$600.00	0.3	\$180.00
Gangisetty, Sujana	Update visual outputs in Inventory Dashboard for Kmart stores to include analysis based on geographic locations.	\$80.00	3.0	\$240.00
Hu, May	Document procedures performed for year end pension testing for 2018.	\$300.00	0.3	\$90.00
Hu, May	Meet with C. Weller, L. Simpson, L. McDonnell, J. Staiger, C. Drager, K. Straub, S. Chang (Deloitte) to discuss the measurement date of the Company's pension plans.	\$300.00	0.3	\$90.00
Jain, Yash R	Review the Service Auditor Review memos used by the Company over the pension balances.	\$120.00	0.5	\$60.00

## Sears Holdings Corporation

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
02/12/2019				
Lauret, Kyle	Review preliminary inventory data analytics dashboard for Kmart stores to understand relevant data analytics to investigate further in order to evaluate inventory store level existence and valuation.	\$500.00	0.6	\$300.00
Prettyman, Carmen	Document conflict check findings as they relate to the Company as a result of bankruptcy.	\$300.00	2.8	\$840.00
Schmitt, Derek	Draft notes after review of hypothetical bond portfolio testing for pension plan audit.	\$500.00	0.4	\$200.00
Simpson, Lindsey	Meet with C. Weller, L. McDonnell, J. Staiger, C. Drager, M. Hu, S. Chang and K. Straub (Deloitte) to discuss the measurement date of the Company's pension plans.	\$500.00	0.3	\$150.00
Staiger, Jt	Meet with C. Weller, L. Simpson, L. McDonnell, C. Drager, M. Hu, S. Chang and K. Straub (Deloitte) to discuss the measurement date of the Company's pension plans.	\$500.00	0.3	\$150.00
Straub, Kelsey	Meet with C. Weller, L. Simpson, L. McDonnell, J. Staiger, C. Drager, M. Hu, S. Chang (Deloitte) to discuss the measurement date of the Company's pension plans.	\$300.00	0.3	\$90.00
Straub, Kelsey	Consider whether re-testing on bonds in the calculation of the pension discount rate is required given updated information from J. Eichner (Sears).	\$300.00	0.7	\$210.00
Weinert McDonnell, Lesley	Meet with C. Weller, L. Simpson, J. Staiger, C. Drager, M. Hu, S. Chang and K. Straub (Deloitte) to discuss the measurement date of the Company's pension plans.	\$600.00	0.3	\$180.00
Weller, Curt	Compare procedures performed over pension liability in the prior year and compare to planned procedures for the current year.	\$600.00	0.7	\$420.00

## Sears Holdings Corporation

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
02/12/2019				
Weller, Curt	Meet with K. Straub, L. Simpson, L. McDonnell, J. Staiger, C. Drager, M. Hu, S. Chang (Deloitte) to discuss the measurement date of the Company's pension plans.	\$600.00	0.3	\$180.00
02/13/2019				
Allen, Michael	Observe analytical procedures performed on Sears Full-Line Stores to document outlier stores.	\$200.00	2.4	\$480.00
Allen, Michael	Draft Kmart Store Inventory Analytics analysis memo for K. Lauret (Deloitte) review.	\$200.00	3.2	\$640.00
Chang, Stephen	Meet with L. McDonnell, J. Staiger, and K. Straub (Deloitte) to discuss the planned procedures to test the Company's 2018 pension obligation.	\$400.00	0.4	\$160.00
Chang, Stephen	Review the project plan on required procedures and requests for management on pension plans.	\$400.00	3.2	\$1,280.00
Donthisaram, Shravya	Update the inventory dashboard for Kmart stores for the purposes of analyzing trends.	\$80.00	4.2	\$336.00
Lauret, Kyle	Meet with J. McManus (Deloitte) to review current Kmart Store Inventory Analytics dashboard and documentation steps.	\$500.00	0.2	\$100.00
Lauret, Kyle	Review preliminary inventory data analytics dashboard for Kmart stores to evaluate next steps to evaluate inventory store level existence and valuation.	\$500.00	0.6	\$300.00
McManus, Joseph	Meet with K. Lauret (Deloitte) to review current Kmart Store Inventory Analytics dashboard and documentation steps.	\$300.00	0.2	\$60.00
McManus, Joseph	Calculate mean, median, standard deviations, and acceptable thresholds for Kmart Store inventory analytics for purposes of testing valuation.	\$300.00	3.3	\$990.00

## Sears Holdings Corporation

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
02/13/2019				
Prettyman, Carmen	Review documentation of conflict check findings as they relate to the Company and Deloitte's independence.	\$300.00	2.3	\$690.00
Schmitt, Derek	Review hypothetical bond portfolio testing results and findings memo for pension plan audit.	\$500.00	1.4	\$700.00
Staiger, Jt	Meet with L. McDonnell, S. Chang and K. Straub (Deloitte) to discuss the planned procedures to test the Company's 2018 pension obligation.	\$500.00	0.4	\$200.00
Straub, Kelsey	Meet with L. McDonnell, J. Staiger, S. Chang (Deloitte) to discuss the planned procedures to test the Company's 2018 pension obligation.	\$300.00	0.4	\$120.00
Straub, Kelsey	Draft confirmations to send to the Company's pension actuary and asset custodian.	\$300.00	1.9	\$570.00
Straub, Kelsey	Create SHC request list of pension support that is needed for the audit, including the due dates the support is requested by.	\$300.00	1.2	\$360.00
Straub, Kelsey	Develop a SHC request list with request items and due dates for procedures on pension.	\$300.00	1.1	\$330.00
Straub, Kelsey	Update the SHC request list with request items and due dates given updated information from the Company.	\$300.00	2.6	\$780.00
Weinert McDonnell, Lesley	Review revised disclosure and opinion language for going concern for Kmart Puerto Rico Operations LLC 2017 statutory audit.	\$600.00	0.4	\$240.00
Weinert McDonnell, Lesley	Meet with J. Staiger, S. Chang and K. Straub (Deloitte) to discuss the planned procedures to test the Company's 2018 pension obligation.	\$600.00	0.4	\$240.00
02/14/2019				
Chang, Stephen	Review the risk assessment memo over pension assets.	\$400.00	3.7	\$1,480.00

## Sears Holdings Corporation

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
02/14/2019				
Gangisetty, Sujana	Review current status of the Inventory Dashboard on full line and Kmart stores.	\$80.00	3.0	\$240.00
Gupta, Anshula	Update documentation of testing the pension data as part of year end procedures.	\$80.00	3.2	\$256.00
Lauret, Kyle	Review updated Sears Protection Company Puerto Rico's required going concern consultation memo that includes statutory financial statement footnote disclosure and Deloitte going concern audit opinion language.	\$500.00	0.3	\$150.00
Lonnemann, Malorie	Update reporting items (management representation letter, going concern memo, board communications and opinion) for final disclosure related to going concern conclusions subsequent the court approval of the asset purchase from Transform Co.	\$400.00	4.1	\$1,640.00
McManus, Joseph	Review Kmart store inventory analytics for outliers and statistical anomalies.	\$300.00	4.5	\$1,350.00
Prettyman, Carmen	Update documentation of conflict check findings as they relate to the Company based on the filing of bankruptcy.	\$300.00	3.4	\$1,020.00
Straub, Kelsey	Prepare a summary of audit and actuary procedures to test the year-end pension balance.	\$300.00	2.4	\$720.00
Straub, Kelsey	Prepare risk assessment documentation on pension investments to test as a part of planning procedures.	\$300.00	2.7	\$810.00
Straub, Kelsey	Prepare risk assessment documentation on the pension obligation as a part of audit planning procedures.	\$300.00	2.7	\$810.00
02/15/2019				
Allen, Michael	Review Inventory dashboard data analytics to identify Kmart stores that are outliers for inventory balances.	\$200.00	1.1	\$220.00

## Sears Holdings Corporation

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
02/15/2019				
Allen, Michael	Review scatterplot Inventory dashboard analytics to identify Kmart store outliers for cost complement percentage.	\$200.00	2.4	\$480.00
Chang, Stephen	Review the pension plans risk of material misstatement workbook.	\$400.00	3.8	\$1,520.00
Lauret, Kyle	Review preliminary outline documenting data analytics for Kmart stores to evaluate inventory store level existence and valuation.	\$500.00	3.2	\$1,600.00
Lauret, Kyle	Review revised Sears Protection Company Puerto Rico's required going concern consultation memo that includes statutory financial statement footnote disclosure and Deloitte going concern audit opinion language.	\$500.00	0.4	\$200.00
Pradhan, Smruti	Update visual outputs in Inventory Dashboard for Kmart stores to include thresholds and ranges for testing.	\$120.00	2.0	\$240.00
Staiger, Jt	Research applicable guidance as it relates to the liquidation basis of accounting and other bankruptcy matters.	\$500.00	2.8	\$1,400.00
Straub, Kelsey	Update going concern consultation memo for management's updates in their financial statement disclosure.	\$300.00	3.2	\$960.00
02/16/2019				
Jha, Abhinav	Document opinion of Sears service organizations used for pension plan reports as part of year end procedures.	\$80.00	1.6	\$128.00
Pradhan, Smruti	Update visual outputs in Inventory Dashboard for Kmart stores to include thresholds for testing for cost complement percentage.	\$120.00	4.0	\$480.00
Straub, Kelsey	Address J. Staiger's (Deloitte) questions on pension asset and obligation risk assessment in order to send to partner.	\$300.00	2.7	\$810.00



## Sears Holdings Corporation

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
02/17/2019				
Brocker, Karla	Document employment benefit support received for the purposes of year end pension procedures.	\$400.00	2.5	\$1,000.00
02/18/2019				
Chang, Stephen	Perform initial review of the pension asset process memo.	\$400.00	1.1	\$440.00
Donthisaram, Shravya	Update Kmart store inventory dashboards for additional support to analyze trends.	\$80.00	4.4	\$352.00
Gangisetty, Sujana	Update Inventory dashboard to include ranges for additional store analysis.	\$80.00	2.0	\$160.00
Pradhan, Smruti	Compile listing of Sears Inventory data obtained from the general ledger for the purpose of creating the Inventory dashboard.	\$120.00	4.0	\$480.00
Staiger, Jt	Analyze engagement hours and fees for purposes of drafting the December fee statement.	\$500.00	3.3	\$1,650.00
Straub, Kelsey	Address manager questions on going concern consultation memo for Sears Protection Company Puerto Rico.	\$300.00	1.1	\$330.00
Straub, Kelsey	Edit audit communications for Sears Puerto Rico for update in going concern conclusion.	\$300.00	0.9	\$270.00
02/19/2019				
Chang, Stephen	Meet with L. McDonnell, J. Staiger, C. Drager, M. Hu, and K. Straub (Deloitte) to discuss audit procedures to perform over the year-end pension balance.	\$400.00	0.3	\$120.00
Chang, Stephen	Review the Pension Plan disclosure reports received by Sears third party Actuaries for Pension Plan 1 and Plan 2.	\$400.00	1.3	\$520.00
Chang, Stephen	Review the drafted confirmations to the third party record keeper and custodian for the Pension Plans.	\$400.00	0.8	\$320.00
Donthisaram, Shravya	Update Sears individual store inventory dashboard to reflect several inventory data statistics used for analysis.	\$80.00	3.5	\$280.00

## Sears Holdings Corporation

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
02/19/2019				
Pradhan, Smruti	Utilize Inventory data obtained from the general ledger for Kmart stores to calculate inventory metrics such as Cost Complement percentage for each individual store.	\$120.00	2.0	\$240.00
Prettyman, Carmen	Update documentation of findings of additional potential engagement risks associated with the Company due to bankruptcy.	\$300.00	3.8	\$1,140.00
Staiger, Jt	Review forecasted cash flows for the Sears estate for purposes of the Company's cash flow forecast.	\$500.00	2.4	\$1,200.00
Straub, Kelsey	Test contribution payments for the company's two pension plans.	\$300.00	1.8	\$540.00
02/20/2019				
Chang, Stephen	Perform a review over the pension plan accounting along with related controls.	\$400.00	1.7	\$680.00
Chew, Tyng Yu	Meet with M. Hu (Deloitte) to discuss the planned audit procedures to perform over the year-end pension balance.	\$200.00	0.3	\$60.00
Chew, Tyng Yu	Review requested pension items received and identify what additional support is needed for audit procedures.	\$200.00	0.2	\$40.00
Chew, Tyng Yu	Revise discount rate assumptions as it relates to pension procedures.	\$200.00	0.5	\$100.00
Donthisaram, Shravya	Update Sears individual store inventory dashboard in order to analyze trends throughout the year.	\$80.00	2.7	\$216.00
Drager, Christine	Meet with L. McDonnell, J. Staiger, M. Hu, S. Chang, and K. Straub (Deloitte) to discuss audit procedures to perform over the year-end pension balance.	\$600.00	0.3	\$180.00
Drager, Christine	Revise scoping memo for year-end procedures on pension.	\$600.00	0.2	\$120.00
Hu, May	Meet with T. Chew (Deloitte) to discuss the planned audit procedures to perform over the year-end pension balance.	\$300.00	0.3	\$90.00

## Sears Holdings Corporation

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
02/20/2019				
Hu, May	Meet with L. McDonnell, J. Staiger, C. Drager, S. Chang, and K. Straub (Deloitte) to discuss audit procedures to perform over the year-end pension balance.	\$300.00	0.3	\$90.00
Hu, May	Revise draft pension draft scoping memo for FY18 corporate audit.	\$300.00	0.6	\$180.00
Hu, May	Update documentation of procedures performed for year end pension testing for 2018.	\$300.00	1.3	\$390.00
Jha, Abhinav	Send email to K. Straub (Deloitte) on questions regarding pension investment testing.	\$80.00	0.3	\$24.00
McManus, Joseph	Update documentation for inventory investigation workpaper based on review by K. Lauret (Deloitte).	\$300.00	2.6	\$780.00
Pradhan, Smruti	Create Inventory Dashboard analyze individual inventory store data (Sears).	\$120.00	2.0	\$240.00
Prettyman, Carmen	Update documentation of assessment of potential engagement risks as they relate to the Company based on further review of independence requirements.	\$300.00	4.2	\$1,260.00
Staiger, Jt	Meet with L. McDonnell, C. Drager, M. Hu, S. Chang, and K. Straub (Deloitte) to discuss audit procedures to perform over the year-end pension balance.	\$500.00	0.3	\$150.00
Straub, Kelsey	Meet with L. McDonnell, J. Staiger, C. Drager, M. Hu, and S. Chang (Deloitte) to discuss audit procedures to perform over the year-end pension balance.	\$300.00	0.3	\$90.00
Straub, Kelsey	Provide comments to M. Hu (Deloitte) on updates to make to pension scoping memo.	\$300.00	0.9	\$270.00
Straub, Kelsey	Update testing of contribution payments for the company's two pension plans.	\$300.00	2.7	\$810.00
Straub, Kelsey	Coordinate with J. Eichner (Sears) a proposed project timeline for pension.	\$300.00	0.6	\$180.00

## Sears Holdings Corporation

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
02/20/2019				
Weinert McDonnell, Lesley	Meet with J. Staiger, C. Drager, M. Hu, S. Chang, and K. Straub (Deloitte) to discuss audit procedures to perform over the year-end pension balance.	\$600.00	0.3	\$180.00
02/21/2019				
Allen, Michael	Analyze analytical procedures performed on Sears Full-Line Stores to document outlier stores for Cost complement percentage and Inventory Turnover percentage.	\$200.00	3.4	\$680.00
Allen, Michael	Meet with J. McManus (Deloitte) to discuss Kmart inventory analytics dashboard usability questions.	\$200.00	0.2	\$40.00
Chew, Tyng Yu	Prepare pension findings support spreadsheet on bond testing for the Company's pension plans in order to present to Company.	\$200.00	1.4	\$280.00
Donthisaram, Shravya	Set parameters for ranges that are used to identify stores out of range on the Inventory Dashboard.	\$80.00	4.8	\$384.00
Hu, May	Perform review over the corporate audit findings memo as part of pension procedures.	\$300.00	2.2	\$660.00
McManus, Joseph	Investigate Kmart stores determined to be outliers in Inventory Analytics Investigation for testing over inventory valuation.	\$300.00	2.3	\$690.00
McManus, Joseph	Meet with M. Allen (Deloitte) to discuss Kmart inventory analytics dashboard usability questions.	\$300.00	0.2	\$60.00
Prettyman, Carmen	Perform procedures to analyze potential Deloitte independence conflicts as a result of bankruptcy.	\$300.00	2.8	\$840.00
Straub, Kelsey	Assess the open questions on audit workpapers in order to identify a timeline until electronic filing of workpapers.	\$300.00	2.6	\$780.00
Straub, Kelsey	Meet with S. Brosius (Sears) to discuss pension contribution payment support received for the two pension plans.	\$300.00	1.8	\$540.00

## Sears Holdings Corporation

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
02/21/2019				
Weinert McDonnell, Lesley	Review updates to going concern language and how it relates to disclosures made in the statutory audits of the Company.	\$600.00	0.6	\$360.00
02/22/2019				
Das, Arnab	Make updates to Sears full line store inventory dashboards for use in inventory analytics.	\$160.00	1.2	\$192.00
Drager, Christine	Review year-end disclosure information for Pension Plan 1 and Plan 2.	\$600.00	1.1	\$660.00
Straub, Kelsey	Develop a listing of the Company's pension plan investments, sorted by equity, bonds and bank loans.	\$300.00	3.8	\$1,140.00
Straub, Kelsey	Calculate sample size for investment testing of the Company's pension plans.	\$300.00	2.4	\$720.00
02/23/2019				
Chew, Tyng Yu	Draft pension findings memo as part of annual procedures for pension testing.	\$200.00	3.7	\$740.00
McManus, Joseph	Create Sears Full Line store inventory analytics summary of store outliers excel as part of inventory valuation procedures.	\$300.00	1.5	\$450.00
Nguyen, Donna	Review prior year pension confirmation procedures performed to consider what is applicable to this year.	\$200.00	0.9	\$180.00
Straub, Kelsey	Review selections made for pension investment testing in accordance with sample size calculations made.	\$300.00	2.7	\$810.00
02/25/2019				
Allen, Michael	Perform inventory data analytical procedures over Sears Full-Line store units to identify outlier stores for further testing.	\$200.00	1.7	\$340.00
Das, Arnab	Update Sears Full-Line store inventory dashboard to analyze trends.	\$160.00	0.8	\$128.00

## Sears Holdings Corporation

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
02/25/2019				
Hu, May	Review the initial draft of the corporate audit findings memo as it relates to pension.	\$300.00	3.3	\$990.00
Jha, Abhinav	Obtain Bloomberg rates screenshots for securities and update them into pension workpaper.	\$80.00	2.2	\$176.00
Lauret, Kyle	Review planning workpapers compiled as part of requirement to electronically file Sears audit workpapers in accordance with audit regulations.	\$500.00	0.6	\$300.00
Lauret, Kyle	Meet with K. Straub (Deloitte) to discuss next steps to preparing Sears electronic filing of workpapers as required by auditing standards.	\$500.00	0.6	\$300.00
Lauret, Kyle	Gather audit workpapers related to existing Parts Direct business carve-out to prepare for electronic filing (due to bankruptcy) as required by auditing standards.	\$500.00	0.9	\$450.00
Straub, Kelsey	Meet with K. Lauret (Deloitte) to discuss next steps to preparing Sears electronic filing of workpapers as required by auditing standards.	\$300.00	0.6	\$180.00
Straub, Kelsey	Coordinate census data testing for the pension plans with S. Harshit (Deloitte), providing an estimated timeline of their work.	\$300.00	1.1	\$330.00
02/26/2019				
Allen, Michael	Discuss with J. McManus (Deloitte) the analytical procedures performed over Inventory at Sears and Kmart stores to address Inventory valuation risks.	\$200.00	0.6	\$120.00
Lauret, Kyle	Review reporting workpapers compiled as part of requirement to electronically file audit workpapers as required by auditing standards.	\$500.00	1.5	\$750.00
Lauret, Kyle	Review substantive workpapers compiled as part of requirement to electronically file audit workpapers as required by auditing standards.	\$500.00	2.2	\$1,100.00

## Sears Holdings Corporation

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
02/26/2019				
McManus, Joseph	Discuss with M. Allen (Deloitte) the analytical procedures performed over Inventory at Sears and Kmart stores to address Inventory valuation risks.	\$300.00	0.6	\$180.00
Straub, Kelsey	Reconcile Company pension plan census data between actuary report and raw data in order to provide to S. Harshit (Deloitte).	\$300.00	3.8	\$1,140.00
02/27/2019				
Allen, Michael	Draft outline for Inventory Analytic Summary memo based on previous discussion with J. McManus (Deloitte).	\$200.00	2.2	\$440.00
Chang, Stephen	Meet with J. Brown, B. Mitchell, B. Heiser (Willis Towers Watson), J. Staiger, and K. Straub (Deloitte) to discuss the benefits due to certain participants of the Company's pension plans.	\$400.00	0.4	\$160.00
Drager, Christine	Review January 31 2019 year end memo supporting review of disclosure reports under ASC 715 guidance.	\$600.00	2.3	\$1,380.00
Hu, May	Create the initial draft of the corporate audit findings memo as it relates to pension.	\$300.00	1.3	\$390.00
Lauret, Kyle	Review Parts Direct carve-out audit termination memo as part of requirement to electronically file the Parts Direct audit file in accordance with auditing requirements.	\$500.00	0.6	\$300.00
Lauret, Kyle	Review Parts Direct carve-out audit supplemental workpapers compiled as part of requirement to electronically file the Parts Direct audit file in accordance with auditing standards.	\$500.00	1.1	\$550.00
Nguyen, Donna	Perform a review of workpapers needed for FY18 electronic filing of workpapers in accordance with auditing requirements.	\$200.00	3.9	\$780.00

## Sears Holdings Corporation

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
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*Out of Scope Audit Services*

02/27/2019

Staiger, Jt	Meet with J. Brown, B. Mitchell, B. Heiser (Willis Towers Watson), S. Chang, and K. Straub (Deloitte) to discuss the benefits due to certain participants of the Company's pension plans.	\$500.00	0.4	\$200.00
Straub, Kelsey	Meet with J. Brown, B. Mitchell, B. Heiser (Willis Towers Watson), J. Staiger, S. Chang, (Deloitte) to discuss the benefits due to certain participants of the Company's pension plans.	\$300.00	0.4	\$120.00
Straub, Kelsey	Submit pension plan census data with instructions to S. Harshit (Sears) for preparation of dashboard.	\$300.00	2.3	\$690.00
Straub, Kelsey	Address L. McDonnell's (Deloitte) questions on pension asset and obligation risk assessment.	\$300.00	1.9	\$570.00
Straub, Kelsey	Import audit workpapers into the audit software in order to prepare for electronic filing of audit workpapers for the terminated 2018 audit.	\$300.00	1.2	\$360.00

02/28/2019

Allen, Michael	Rollforward the Company's third party actuary documentation for year end testing of pension for FY18.	\$200.00	3.7	\$740.00
Allen, Michael	Update documentation of pension confirmation from the Company's third party actuary based on questions from K. Straub (Deloitte).	\$200.00	1.2	\$240.00
Allen, Michael	Document procedures perform for analytical procedures performed over Kmart store units.	\$200.00	3.2	\$640.00
Drager, Christine	Update findings related to 1/31/19 pension disclosures under ASC 715 guidance.	\$600.00	0.5	\$300.00
Hu, May	Update draft of corporate audit findings memo as part of pension procedures.	\$300.00	1.1	\$330.00



## Sears Holdings Corporation

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
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*Out of Scope Audit Services*

02/28/2019

Nguyen, Donna	Organize workpapers in FY18 audit file in order to prepare for electronic filing of workpapers in accordance with auditing standards.	\$200.00	3.9	\$780.00
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Subtotal for Out of Scope Audit Services:

359.9 \$96,590.00

*Preparation of Fee Applications*

02/01/2019

Gutierrez, Dalia	Review additional fee detail for October 15-31 2018 in preparation for first monthly fee application.	\$200.00	4.2	\$840.00
Gutierrez, Dalia	Review additional fee detail for October 15-31 2018 in preparation for the first monthly fee application.	\$200.00	4.1	\$820.00

02/02/2019

Gutierrez, Dalia	Provide comments to additional fee detail for November 2018, for first monthly fee application.	\$200.00	4.2	\$840.00
Gutierrez, Dalia	Review additional fee detail for November 2018 in preparation for first monthly fee application.	\$200.00	4.0	\$800.00

02/03/2019

Gutierrez, Dalia	Review additional fee detail for the first monthly fee application.	\$200.00	4.0	\$800.00
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02/04/2019

Gutierrez, Dalia	Provide comments to additional expense detail in preparation for the first monthly fee application.	\$200.00	3.0	\$600.00
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02/06/2019

Abrom, Carisa	Review the December fee detail for the monthly fee application.	\$300.00	2.1	\$630.00
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02/07/2019

Abrom, Carisa	Update draft of the December fee detail for the monthly fee application.	\$300.00	1.6	\$480.00
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## Sears Holdings Corporation

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
02/08/2019				
Abrom, Carisa	Prepare December monthly fee application.	\$300.00	1.0	\$300.00
02/11/2019				
Abrom, Carisa	Update the December fee detail to reflect billing for the monthly fee application.	\$300.00	4.6	\$1,380.00
02/19/2019				
Abrom, Carisa	Update the December fee detail for proper formatting for the monthly fee application.	\$300.00	0.6	\$180.00
Subtotal for Preparation of Fee Applications:			33.4	\$7,670.00
<b>Total</b>			<b>1,173.0</b>	<b>\$109,580.00</b>

## Recapitulation

Name	Rate	Hours	Fees
Berry, Jim	\$925.00	1.3	\$1,202.50
Bradfield, Derek	\$925.00	0.7	\$647.50
Chiriatti, Chris	\$925.00	0.6	\$555.00
Mallaro, Brian	\$925.00	0.2	\$185.00
Lauret, Kyle	\$625.00	1.2	\$750.00
Berry, Jim	\$600.00	0.4	\$240.00
Drager, Christine	\$600.00	5.1	\$3,060.00
Klein, Sara	\$600.00	0.9	\$540.00
Rogers, Chris	\$600.00	2.2	\$1,320.00
Weinert McDonnell, Lesley	\$600.00	2.4	\$1,440.00
Weller, Curt	\$600.00	1.0	\$600.00
Anderson, Jenifer	\$500.00	0.5	\$250.00
Balester, Jennifer	\$500.00	0.3	\$150.00
Lauret, Kyle	\$500.00	14.3	\$7,150.00

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Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Recapitulation

Name	Rate	Hours	Fees
Schmitt, Derek	\$500.00	1.8	\$900.00
Simpson, Lindsey	\$500.00	3.4	\$1,700.00
Staiger, Jt	\$500.00	12.3	\$6,150.00
Fitzgerald, Connor	\$450.00	0.4	\$180.00
Straub, Kelsey	\$450.00	4.0	\$1,800.00
Brockner, Karla	\$400.00	2.5	\$1,000.00
Chang, Stephen	\$400.00	19.0	\$7,600.00
Hennelly, McKenna	\$400.00	1.1	\$440.00
Lonnemann, Malorie	\$400.00	9.2	\$3,680.00
Abrom, Carisa	\$300.00	9.9	\$2,970.00
Fitzgerald, Connor	\$300.00	13.2	\$3,960.00
Hu, May	\$300.00	11.8	\$3,540.00
McManus, Joseph	\$300.00	15.8	\$4,740.00
Prettyman, Carmen	\$300.00	26.2	\$7,860.00
Straub, Kelsey	\$300.00	75.3	\$22,590.00
Allen, Michael	\$200.00	27.2	\$5,440.00
Chew, Tyng Yu	\$200.00	6.1	\$1,220.00
Gutierrez, Dalia	\$200.00	23.5	\$4,700.00
Nguyen, Donna	\$200.00	9.8	\$1,960.00
Das, Arnab	\$160.00	2.9	\$464.00
Nanda, Priyanka	\$160.00	3.0	\$480.00
Jain, Yash R	\$120.00	0.5	\$60.00
Pradhan, Smruti	\$120.00	18.0	\$2,160.00
Donthisaram, Shravya	\$80.00	28.1	\$2,248.00
Gangisetty, Sujana	\$80.00	28.3	\$2,264.00
Gupta, Anshula	\$80.00	3.2	\$256.00
Jha, Abhinav	\$80.00	4.1	\$328.00
Vemu, Vijay	\$80.00	10.0	\$800.00
Allen, Michael	\$0.00	52.6	\$0.00

## Sears Holdings Corporation

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

## Recapitulation

Name	Rate	Hours	Fees
Babbar, Bhumika	\$0.00	9.3	\$0.00
Balester, Jennifer	\$0.00	0.7	\$0.00
Beekman, Berna	\$0.00	12.3	\$0.00
Berggren, Maureen	\$0.00	14.5	\$0.00
Berland, Taylor	\$0.00	1.6	\$0.00
Berrill, Liz	\$0.00	14.0	\$0.00
Berry, Jim	\$0.00	8.4	\$0.00
Bihm, Christy	\$0.00	2.7	\$0.00
Chang, Stephen	\$0.00	5.9	\$0.00
Dixon, Teagan (TJ)	\$0.00	3.1	\$0.00
Fitzgerald, Connor	\$0.00	38.0	\$0.00
Harrison, Tracy	\$0.00	0.5	\$0.00
Hermanson, Tom	\$0.00	7.3	\$0.00
Hoye, Jim	\$0.00	40.8	\$0.00
Hunt, Elliott	\$0.00	0.5	\$0.00
Hurwitz, Scott	\$0.00	0.9	\$0.00
Jaiswal, Himanshu	\$0.00	3.8	\$0.00
Jha, Abhinav	\$0.00	1.8	\$0.00
Lauret, Kyle	\$0.00	30.3	\$0.00
Lonnemann, Malorie	\$0.00	24.0	\$0.00
Manjwani, Rashmi	\$0.00	2.4	\$0.00
Mason, David	\$0.00	102.9	\$0.00
McManus, Joseph	\$0.00	5.0	\$0.00
Nguyen, Donna	\$0.00	74.5	\$0.00
Patni, Paridhi	\$0.00	0.8	\$0.00
Pinto, Sarah	\$0.00	0.7	\$0.00
Riordan, Katy	\$0.00	103.8	\$0.00
Shah, Homil	\$0.00	0.5	\$0.00
Smietanski, Meredith	\$0.00	99.5	\$0.00

**Sears Holdings Corporation****Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period**

February 01, 2019 - February 28, 2019

**Recapitulation**

<b>Name</b>	<b>Rate</b>	<b>Hours</b>	<b>Fees</b>
Staiger, Jt	\$0.00	13.3	\$0.00
Straub, Kelsey	\$0.00	34.7	\$0.00
Tzavelis, Elias	\$0.00	0.6	\$0.00
Vajhala, Phani Kiran	\$0.00	39.2	\$0.00
Weinert McDonnell, Lesley	\$0.00	17.8	\$0.00
Williams, Adam	\$0.00	0.3	\$0.00
Yauch, Glenn	\$0.00	2.3	\$0.00

## Sears Holdings Corporation

### Deloitte & Touche LLP

#### Expenses Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Category	Date	Description	Amount
<i>Airfare</i>			
Berry, Jim	02/08/2019	Roundtrip airfare from Dallas, TX to Chicago, IL	\$417.71
Subtotal for Airfare:			<u>\$417.71</u>
<i>Auto Parking</i>			
Allen, Michael	02/02/2019	Weekend parking in Chicago, IL	\$15.00
Chang, Stephen	02/02/2019	Weekend parking in Chicago, IL	\$15.00
Fitzgerald, Connor	02/02/2019	Weekend parking in Chicago, IL	\$15.00
McManus, Joseph	02/02/2019	Weekend parking in Chicago, IL	\$15.00
Riordan, Katy	02/02/2019	Weekend parking in Chicago, IL	\$15.00
Allen, Michael	02/09/2019	Weekend parking in Chicago, IL	\$15.00
McManus, Joseph	02/09/2019	Weekend parking in Chicago, IL	\$15.00
Riordan, Katy	02/09/2019	Weekend parking in Chicago, IL	\$15.00
Allen, Michael	02/16/2019	Weekend parking in Chicago, IL	\$15.00
McManus, Joseph	02/16/2019	Weekend parking in Chicago, IL	\$15.00
Riordan, Katy	02/16/2019	Weekend parking in Chicago, IL	\$15.00
Allen, Michael	02/23/2019	Weekend parking in Chicago, IL	\$15.00
Chang, Stephen	02/23/2019	Weekend parking in Chicago, IL	\$15.00
McManus, Joseph	02/23/2019	Weekend parking in Chicago, IL	\$15.00
Berry, Jim	02/28/2019	Parking at DFW Airport for 3 days	\$51.14
Subtotal for Auto Parking:			<u>\$261.14</u>
<i>Auto Rental</i>			
Berry, Jim	02/21/2019	Auto rental charges in Chicago, IL for 2 days	\$229.04
Berry, Jim	02/28/2019	Auto rental charges in Chicago, IL for 2 days	\$214.39
Subtotal for Auto Rental:			<u>\$443.43</u>

## Sears Holdings Corporation

### Deloitte & Touche LLP

#### Expenses Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Category	Date	Description	Amount
<i>Auto Tolls</i>			
Weinert McDonnell, Lesley	02/01/2019	Toll expense on Illinois tollway	\$2.40
Lonnemann, Malorie	02/02/2019	Toll expense on Illinois tollway	\$9.75
Fitzgerald, Connor	02/04/2019	Toll expense on Illinois tollway	\$2.00
Fitzgerald, Connor	02/05/2019	Toll expense on Illinois tollway	\$2.00
Smietanski, Meredith	02/05/2019	Toll expense on Illinois tollway	\$3.90
Fitzgerald, Connor	02/06/2019	Toll expense on Illinois tollway	\$2.00
Weinert McDonnell, Lesley	02/06/2019	Toll expense on Illinois tollway	\$2.40
Weinert McDonnell, Lesley	02/07/2019	Toll expense on Illinois tollway	\$2.40
Straub, Kelsey	02/09/2019	Toll expense on Illinois tollway	\$7.80
Smietanski, Meredith	02/11/2019	Toll expense on Illinois tollway	\$3.90
Hoye, Jim	02/12/2019	Toll expense on Illinois tollway	\$2.70
Weinert McDonnell, Lesley	02/12/2019	Toll expense on Illinois tollway	\$2.40
Weinert McDonnell, Lesley	02/13/2019	Toll expense on Illinois tollway	\$2.40
Weinert McDonnell, Lesley	02/14/2019	Toll expense on Illinois tollway	\$2.40
Straub, Kelsey	02/16/2019	Toll expense on Illinois tollway	\$3.80
Straub, Kelsey	02/18/2019	Toll expense on Illinois tollway	\$7.80
Weinert McDonnell, Lesley	02/26/2019	Toll expense on Illinois tollway	\$2.40
Weinert McDonnell, Lesley	02/27/2019	Toll expense on Illinois tollway	\$2.40
Weinert McDonnell, Lesley	02/28/2019	Toll expense on Illinois tollway	\$2.40
Subtotal for Auto Tolls:			<hr/> \$67.25

## Sears Holdings Corporation

### Deloitte & Touche LLP

#### Expenses Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Category	Date	Description	Amount
<i>Hotel</i>			
Berry, Jim	02/19/2019	Hotel room charge in Hoffman Estates, IL (Marriott)	\$115.00
Berry, Jim	02/19/2019	Hotel room tax charge in Hoffman Estates, IL (Marriott)	\$14.95
Berry, Jim	02/20/2019	Hotel room charge in Hoffman Estates, IL (Marriott)	\$115.00
Berry, Jim	02/20/2019	Hotel room tax charge in Hoffman Estates, IL (Marriott)	\$14.95
Berry, Jim	02/27/2019	Hotel room charge in Hoffman Estates, IL (Marriott)	\$115.00
Berry, Jim	02/27/2019	Hotel room tax charge in Hoffman Estates, IL (Marriott)	\$14.95
Subtotal for Hotel:			<hr/> \$389.85

#### *Meals*

Allen, Michael	02/02/2019	Lunch in Chicago, IL - (Katy Riordan, Donna Nguyen, Stephen Chang, Michael Allen, Joseph McManus, Blake Bougadis, Connor McShane, Malorie Lonnemann, Kyle Lauret, Connor Fitzgerald)	\$250.00
Allen, Michael	02/02/2019	Breakfast in Chicago, IL - (Katy Riordan, Stephen Chang, Michael Allen, Joseph McManus, Connor McShane, Connor Fitzgerald)	\$69.55
Staiger, Jt	02/02/2019	Breakfast in Chicago, IL	\$3.25
Allen, Michael	02/04/2019	Dinner in Chicago, IL - (Katy Riordan, Donna Nguyen, Stephen Chang, Michael Allen, Joseph McManus, Connor Fitzgerald)	\$128.14
Chang, Stephen	02/05/2019	Dinner in Chicago, IL	\$19.58
Nguyen, Donna	02/05/2019	Dinner in Chicago, IL - (Donna Nguyen, Katy Riordan, Kelsey Straub)	\$41.16
Allen, Michael	02/06/2019	Dinner in Chicago, IL - (Michael Allen, Katy Riordan, Kelsey Straub, Donna Nguyen, Joseph McManus)	\$104.42



## Sears Holdings Corporation

### Deloitte & Touche LLP

#### Expenses Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Category	Date	Description	Amount
<i>Meals</i>			
Allen, Michael	02/07/2019	Dinner in Chicago, IL - (Katy Riordan, Donna Nguyen, Stephen Chang, Michael Allen, Joseph McManus, Blake Bougadis, Connor McShane, Malorie Lonnemann, Kyle Lauret, Connor Fitzgerald)	\$237.30
Allen, Michael	02/09/2019	Lunch in Chicago, IL - (Katy Riordan, Donna Nguyen, Stephen Chang, Michael Allen, Joseph McManus, Connor Fitzgerald)	\$152.17
Rosi, Matthew	02/09/2019	Breakfast in Chicago, IL	\$10.01
Rosi, Matthew	02/09/2019	Lunch in Chicago, IL	\$22.37
Allen, Michael	02/11/2019	Dinner in Chicago, IL - (Katy Riordan, Michael Allen, Donna Nguyen, Kelsey Straub, Joseph McManus)	\$93.11
Allen, Michael	02/12/2019	Dinner in Chicago, IL - (Katy Riordan, Michael Allen, Donna Nguyen, Kelsey Straub, Joseph McManus, Jt Staiger)	\$138.07
Riordan, Katy	02/12/2019	Dinner in Chicago, IL - (Katy Riordan, Michael Allen, Donna Nguyen)	\$37.15
Allen, Michael	02/13/2019	Dinner in Chicago, IL - (Katy Riordan, Michael Allen, Donna Nguyen, Kelsey Straub, Jt Staiger)	\$148.61
Chang, Stephen	02/13/2019	Dinner in Chicago, IL	\$21.78
McManus, Joseph	02/13/2019	Dinner in Chicago, IL	\$20.98
Allen, Michael	02/16/2019	Lunch in Chicago, IL - (Katy Riordan, Michael Allen, Donna Nguyen, Kelsey Straub, Joseph McManus, Jt Staiger, Stephen Chang)	\$168.54
Allen, Michael	02/16/2019	Breakfast in Chicago, IL - (Katy Riordan, Michael Allen, Donna Nguyen, Kelsey Straub, Jt Staiger, Joseph McManus)	\$51.83
Chang, Stephen	02/18/2019	Dinner in Chicago, IL	\$23.21
Allen, Michael	02/19/2019	Dinner in Chicago, IL	\$19.39
Chang, Stephen	02/19/2019	Dinner in Chicago, IL	\$21.19
Allen, Michael	02/20/2019	Breakfast in Chicago, IL	\$8.17
Berry, Jim	02/20/2019	Dinner in Chicago, IL	\$17.53
Chang, Stephen	02/20/2019	Dinner in Chicago, IL	\$24.01

## Sears Holdings Corporation

### Deloitte & Touche LLP

#### Expenses Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Category	Date	Description	Amount
<i>Meals</i>			
Berry, Jim	02/21/2019	Breakfast in Chicago, IL	\$10.00
Allen, Michael	02/23/2019	Lunch in Chicago, IL - (Katy Riordan, Michael Allen, Donna Nguyen, Kelsey Straub, Joseph McManus)	\$122.48
McManus, Joseph	02/23/2019	Breakfast in Chicago, IL	\$12.42
Nguyen, Donna	02/23/2019	Breakfast in Chicago, IL	\$15.00
Chang, Stephen	02/25/2019	Dinner in Chicago, IL	\$26.29
Staiger, Jt	02/26/2019	Dinner in Chicago, IL	\$24.71
Berry, Jim	02/27/2019	Breakfast in Chicago, IL	\$5.98
Berry, Jim	02/27/2019	Dinner in Chicago, IL	\$40.23
Chang, Stephen	02/27/2019	Dinner in Chicago, IL	\$22.58
Straub, Kelsey	02/27/2019	Dinner in Chicago, IL	\$17.66
Allen, Michael	02/28/2019	Breakfast in Chicago, IL - (Katy Riordan, Michael Allen, Donna Nguyen, Kelsey Straub)	\$39.13
Chang, Stephen	02/28/2019	Dinner in Chicago, IL	\$19.58
Subtotal for Meals:			<u>\$2,187.58</u>

#### *Mileage*

Berrill, Liz	02/01/2019	Mileage from home in Lake Forest, IL to Hoffman Estates, IL - 40 miles	\$23.20
Weinert McDonnell, Lesley	02/01/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 32 miles	\$18.56
Weinert McDonnell, Lesley	02/01/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 32 miles	\$18.56
Fitzgerald, Connor	02/04/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 35 miles	\$20.30
Fitzgerald, Connor	02/04/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 35 miles	\$20.30
McManus, Joseph	02/04/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 30 miles	\$17.40
McManus, Joseph	02/04/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 30 miles	\$17.40

## Sears Holdings Corporation

### Deloitte & Touche LLP

## Expenses Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Category	Date	Description	Amount
<i>Mileage</i>			
Riordan, Katy	02/04/2019	Roundtrip mileage from home in Chicago, IL to Hoffman Estates, IL - 60 miles	\$34.80
Straub, Kelsey	02/04/2019	Mileage from Hoffman Estates, IL to home in Lincoln Park, IL - 32 miles	\$18.56
Straub, Kelsey	02/04/2019	Mileage from home in Lincoln Park, IL to Hoffman Estates, IL - 32 miles	\$18.56
Berrill, Liz	02/05/2019	Mileage from home in Lake Forest, IL to Hoffman Estates, IL - 40 miles	\$23.20
Fitzgerald, Connor	02/05/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 35 miles	\$20.30
Fitzgerald, Connor	02/05/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 35 miles	\$20.30
McManus, Joseph	02/05/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 30 miles	\$17.40
McManus, Joseph	02/05/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 30 miles	\$17.40
Riordan, Katy	02/05/2019	Roundtrip mileage from home in Chicago, IL to Hoffman Estates, IL - 60 miles	\$34.80
Smietanski, Meredith	02/05/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 41 miles	\$23.78
Smietanski, Meredith	02/05/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 41 miles	\$23.78
Straub, Kelsey	02/05/2019	Mileage from Hoffman Estates, IL to home in Lincoln Park, IL - 32 miles	\$18.56
Straub, Kelsey	02/05/2019	Mileage from home in Lincoln Park, IL to Hoffman Estates, IL - 32 miles	\$18.56
Berrill, Liz	02/06/2019	Mileage from home in Lake Forest, IL to Hoffman Estates, IL - 40 miles	\$23.20
Fitzgerald, Connor	02/06/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 35 miles	\$20.30
Fitzgerald, Connor	02/06/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 35 miles	\$20.30
McManus, Joseph	02/06/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 30 miles	\$17.40

## Sears Holdings Corporation

### Deloitte & Touche LLP

## Expenses Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Category	Date	Description	Amount
<i>Mileage</i>			
McManus, Joseph	02/06/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 30 miles	\$17.40
Riordan, Katy	02/06/2019	Roundtrip mileage from home in Chicago, IL to Hoffman Estates, IL - 60 miles	\$34.80
Straub, Kelsey	02/06/2019	Mileage from Hoffman Estates, IL to home in Lincoln Park, IL - 32 miles	\$18.56
Straub, Kelsey	02/06/2019	Mileage from home in Lincoln Park, IL to Hoffman Estates, IL - 32 miles	\$18.56
Weinert McDonnell, Lesley	02/06/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 32 miles	\$18.56
Weinert McDonnell, Lesley	02/06/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 32 miles	\$18.56
Berrill, Liz	02/07/2019	Mileage from home in Lake Forest, IL to Hoffman Estates, IL - 40 miles	\$23.20
Riordan, Katy	02/07/2019	Roundtrip mileage from home in Chicago, IL to Hoffman Estates, IL - 60 miles	\$34.80
Straub, Kelsey	02/07/2019	Mileage from Hoffman Estates, IL to home in Lincoln Park, IL - 32 miles	\$18.56
Straub, Kelsey	02/07/2019	Mileage from home in Lincoln Park, IL to Hoffman Estates, IL - 32 miles	\$18.56
Weinert McDonnell, Lesley	02/07/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 32 miles	\$18.56
Weinert McDonnell, Lesley	02/07/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 32 miles	\$18.56
Nguyen, Donna	02/09/2019	Mileage from home in Wheaton, IL to Hoffman Estates, IL - 29 miles	\$16.82
Nguyen, Donna	02/09/2019	Mileage from Hoffman Estates, IL to home in Wheaton, IL - 29 miles	\$16.82
Allen, Michael	02/11/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 32 miles	\$18.56
Allen, Michael	02/11/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 32 miles	\$18.56
Berrill, Liz	02/11/2019	Mileage from home in Lake Forest, IL to Hoffman Estates, IL - 40 miles	\$23.20

## Sears Holdings Corporation

### Deloitte & Touche LLP

## Expenses Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Category	Date	Description	Amount
<i>Mileage</i>			
McManus, Joseph	02/11/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 30 miles	\$17.40
McManus, Joseph	02/11/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 30 miles	\$17.40
Riordan, Katy	02/11/2019	Roundtrip mileage from home in Chicago, IL to Hoffman Estates, IL - 60 miles	\$34.80
Smietanski, Meredith	02/11/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 41 miles	\$23.78
Staiger, Jt	02/11/2019	Mileage from home in La Grange, IL to Hoffman Estates, IL - 20 miles	\$11.60
Straub, Kelsey	02/11/2019	Mileage from Hoffman Estates, IL to home in Lincoln Park, IL - 32 miles	\$18.56
Straub, Kelsey	02/11/2019	Mileage from home in Lincoln Park, IL to Hoffman Estates, IL - 32 miles	\$18.56
Allen, Michael	02/12/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 32 miles	\$18.56
Allen, Michael	02/12/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 32 miles	\$18.56
Hoye, Jim	02/12/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 29 miles	\$16.82
McManus, Joseph	02/12/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 30 miles	\$17.40
McManus, Joseph	02/12/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 30 miles	\$17.40
Riordan, Katy	02/12/2019	Roundtrip mileage from home in Chicago, IL to Hoffman Estates, IL - 60 miles	\$34.80
Smietanski, Meredith	02/12/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 41 miles	\$23.78
Staiger, Jt	02/12/2019	Mileage from home in La Grange, IL to Hoffman Estates, IL - 20 miles	\$11.60
Straub, Kelsey	02/12/2019	Mileage from Hoffman Estates, IL to home in Lincoln Park, IL - 32 miles	\$18.56
Straub, Kelsey	02/12/2019	Mileage from home in Lincoln Park, IL to Hoffman Estates, IL - 32 miles	\$18.56

## Sears Holdings Corporation

### Deloitte & Touche LLP

#### Expenses Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Category	Date	Description	Amount
<i>Mileage</i>			
Weinert McDonnell, Lesley	02/12/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 32 miles	\$18.56
Weinert McDonnell, Lesley	02/12/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 32 miles	\$18.56
Allen, Michael	02/13/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 32 miles	\$18.56
Allen, Michael	02/13/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 32 miles	\$18.56
Berrill, Liz	02/13/2019	Mileage from home in Lake Forest, IL to Hoffman Estates, IL - 40 miles	\$23.20
Straub, Kelsey	02/13/2019	Mileage from Hoffman Estates, IL to home in Lincoln Park, IL - 32 miles	\$18.56
Straub, Kelsey	02/13/2019	Mileage from home in Lincoln Park, IL to Hoffman Estates, IL - 32 miles	\$18.56
Weinert McDonnell, Lesley	02/13/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 32 miles	\$18.56
Weinert McDonnell, Lesley	02/13/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 32 miles	\$18.56
Allen, Michael	02/14/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 32 miles	\$18.56
Allen, Michael	02/14/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 32 miles	\$18.56
McManus, Joseph	02/14/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 30 miles	\$17.40
McManus, Joseph	02/14/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 30 miles	\$17.40
Riordan, Katy	02/14/2019	Roundtrip mileage from home in Chicago, IL to Hoffman Estates, IL - 60 miles	\$34.80
Weinert McDonnell, Lesley	02/14/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 32 miles	\$18.56
Weinert McDonnell, Lesley	02/14/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 32 miles	\$18.56
Nguyen, Donna	02/16/2019	Mileage from Hoffman Estates, IL to home in Wheaton, IL - 29 miles	\$16.82

## Sears Holdings Corporation

### Deloitte & Touche LLP

#### Expenses Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Category	Date	Description	Amount
<i>Mileage</i>			
Nguyen, Donna	02/16/2019	Mileage from home in Wheaton, IL to Hoffman Estates, IL - 29 miles	\$16.82
Allen, Michael	02/18/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 32 miles	\$18.56
Allen, Michael	02/18/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 32 miles	\$18.56
McManus, Joseph	02/18/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 30 miles	\$17.40
McManus, Joseph	02/18/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 30 miles	\$17.40
Staiger, Jt	02/18/2019	Mileage from home in La Grange, IL to Hoffman Estates, IL - 20 miles	\$11.60
Straub, Kelsey	02/18/2019	Mileage from Hoffman Estates, IL to home in Lincoln Park, IL - 32 miles	\$18.56
Straub, Kelsey	02/18/2019	Mileage from home in Lincoln Park, IL to Hoffman Estates, IL - 32 miles	\$18.56
Allen, Michael	02/19/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 32 miles	\$18.56
Allen, Michael	02/19/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 32 miles	\$18.56
McManus, Joseph	02/19/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 30 miles	\$17.40
McManus, Joseph	02/19/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 30 miles	\$17.40
Straub, Kelsey	02/19/2019	Mileage from Hoffman Estates, IL to home in Lincoln Park, IL - 32 miles	\$18.56
Straub, Kelsey	02/19/2019	Mileage from home in Lincoln Park, IL to Hoffman Estates, IL - 32 miles	\$18.56
Allen, Michael	02/20/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 32 miles	\$18.56
Allen, Michael	02/20/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 32 miles	\$18.56
Berrill, Liz	02/20/2019	Mileage from home in Lake Forest, IL to Hoffman Estates, IL - 40 miles	\$23.20



## Sears Holdings Corporation

### Deloitte & Touche LLP

## Expenses Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Category	Date	Description	Amount
<i>Mileage</i>			
McManus, Joseph	02/20/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 30 miles	\$17.40
McManus, Joseph	02/20/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 30 miles	\$17.40
Staiger, Jt	02/20/2019	Mileage from home in La Grange, IL to Hoffman Estates, IL - 20 miles	\$11.60
Straub, Kelsey	02/20/2019	Mileage from Hoffman Estates, IL to home in Lincoln Park, IL - 32 miles	\$18.56
Straub, Kelsey	02/20/2019	Mileage from home in Lincoln Park, IL to Hoffman Estates, IL - 32 miles	\$18.56
Berrill, Liz	02/21/2019	Mileage from home in Lake Forest, IL to Hoffman Estates, IL - 40 miles	\$23.20
McManus, Joseph	02/21/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 30 miles	\$17.40
McManus, Joseph	02/21/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 30 miles	\$17.40
Straub, Kelsey	02/22/2019	Mileage from Hoffman Estates, IL to home in Lincoln Park, IL - 32 miles	\$18.56
Straub, Kelsey	02/22/2019	Mileage from home in Lincoln Park, IL to Hoffman Estates, IL - 32 miles	\$18.56
Nguyen, Donna	02/23/2019	Mileage from home in Wheaton, IL to Hoffman Estates, IL - 29 miles	\$16.82
Nguyen, Donna	02/23/2019	Mileage from Hoffman Estates, IL to home in Wheaton, IL - 29 miles	\$16.82
Allen, Michael	02/25/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 32 miles	\$18.56
Allen, Michael	02/25/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 32 miles	\$18.56
Staiger, Jt	02/25/2019	Mileage from home in La Grange, IL to Hoffman Estates, IL - 20 miles	\$11.60
Straub, Kelsey	02/25/2019	Mileage from Hoffman Estates, IL to home in Lincoln Park, IL - 32 miles	\$18.56
Straub, Kelsey	02/25/2019	Mileage from home in Lincoln Park, IL to Hoffman Estates, IL - 32 miles	\$18.56



## Sears Holdings Corporation

### Deloitte & Touche LLP

#### Expenses Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Category	Date	Description	Amount
<i>Mileage</i>			
Allen, Michael	02/26/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 32 miles	\$18.56
Allen, Michael	02/26/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 32 miles	\$18.56
Straub, Kelsey	02/26/2019	Mileage from Hoffman Estates, IL to home in Lincoln Park, IL - 32 miles	\$18.56
Straub, Kelsey	02/26/2019	Mileage from home in Lincoln Park, IL to Hoffman Estates, IL - 32 miles	\$18.56
Weinert McDonnell, Lesley	02/26/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 32 miles	\$18.56
Weinert McDonnell, Lesley	02/26/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 32 miles	\$18.56
Allen, Michael	02/27/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 32 miles	\$18.56
Allen, Michael	02/27/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 32 miles	\$18.56
Weinert McDonnell, Lesley	02/27/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 32 miles	\$18.56
Weinert McDonnell, Lesley	02/27/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 32 miles	\$18.56
Allen, Michael	02/28/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 32 miles	\$18.56
Allen, Michael	02/28/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 32 miles	\$18.56
Berrill, Liz	02/28/2019	Mileage from home in Lake Forest, IL to Hoffman Estates, IL - 40 miles	\$23.20
Staiger, Jt	02/28/2019	Mileage from home in La Grange, IL to Hoffman Estates, IL - 20 miles	\$11.60
Straub, Kelsey	02/28/2019	Mileage from Hoffman Estates, IL to home in Lincoln Park, IL - 32 miles	\$18.56
Straub, Kelsey	02/28/2019	Mileage from home in Lincoln Park, IL to Hoffman Estates, IL - 32 miles	\$18.56
Weinert McDonnell, Lesley	02/28/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 32 miles	\$18.56

## Sears Holdings Corporation

### Deloitte & Touche LLP

#### Expenses Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Category	Date	Description	Amount
<i>Mileage</i>			
Weinert McDonnell, Lesley	02/28/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 32 miles	\$18.56
Subtotal for Mileage:			<u>\$2,466.74</u>
<i>Office Supplies and Stationery</i>			
Straub, Kelsey	02/20/2019	Postage expense to mail pension confirmations	\$11.00
Subtotal for Office Supplies and Stationery:			<u>\$11.00</u>
<i>Transportation</i>			
Straub, Kelsey	02/02/2019	After hours taxi to/from Deloitte Chicago office to home	\$26.11
McManus, Joseph	02/03/2019	After hours taxi from Deloitte Chicago office to home	\$20.57
Straub, Kelsey	02/09/2019	After hours taxi to/from Deloitte office to home	\$28.90
McManus, Joseph	02/14/2019	After hours taxi from Deloitte Chicago office to home	\$19.49
Straub, Kelsey	02/16/2019	After hours taxi to/from Deloitte office to home	\$20.70
Straub, Kelsey	02/23/2019	After hours taxi to/from Deloitte office to home	\$10.98
Subtotal for Transportation:			<u>\$126.75</u>
Total			<u>\$6,371.45</u>

## Sears Holdings Corporation

### Deloitte & Touche LLP

## Expenses Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

### Recapitulation

Category	Amount
Mileage	\$2,466.74
Meals	\$2,187.58
Auto Rental	\$443.43
Airfare	\$417.71
Hotel	\$389.85
Auto Parking	\$261.14
Transportation	\$126.75
Auto Tolls	\$67.25
Office Supplies and Stationery	\$11.00